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November 23, 1987

**BY HAND**

Mr. Paul Marchessault  
Environmental Protection Agency  
Region I  
JFK Federal Building  
Boston, MA 02203

Re: Coakley Landfill, Inc.

Dear Paul:

Enclosed is a copy of the response to the Request for Information which we filed on behalf of Coakley Landfill, Inc. The original was sent to the EPA office in Virginia, as specified in the Request Letter. Please give me a call if you have any questions on this.

Very truly yours,

*Rory FitzPatrick/bal*  
Rory FitzPatrick

RF:bal

#8468W

Enclosure

cc: Mr. Ronald C. Coakley  
Kevin C. Devine, Esq.

**DEVINE & NYQUIST**

ATTORNEYS AT LAW  
66 HANOVER STREET  
DAILY MIRROR OFFICE BUILDING  
MANCHESTER, NEW HAMPSHIRE 03101

LEE C NYQUIST  
KEVIN C DEVINE  
COREY BELOBROW  
MAUREEN E RAICHE

TELEPHONE (603) 668-5888

November 20, 1987

U.S. Environmental Protection Agency  
P.O. Box 3409  
Reston, Virginia 22091

RESPONSE TO SECTION 104 REQUEST FOR INFORMATION  
FOR COAKLEY LANDFILL, NORTH HAMPTON, NEW HAMPSHIRE,  
FILED ON BEHALF OF COAKLEY LANDFILL, INC.

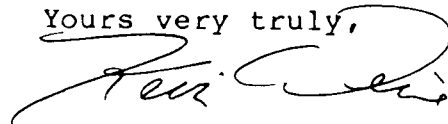
Dear Sir or Madam:

I am pleased to enclose the response of Coakley Landfill, Inc., our client, to the Section 104 Request dated September 15, 1987.

As you are aware, the volume and scope of information and material requested is significant. Our client therefore anticipates that it may need to supplement this Response should additional information or documentation be discovered. Let me assure you that great effort has gone into investigating the pertinent matters, searching for existing documentation, etc.

If you have any questions, comments or concerns, please feel free to contact me or co-counsel, Rory FitzPatrick, Esq., who is with the firm of Bingham, Dana & Gould, in Boston, Massachusetts.

Yours very truly,



Kevin C. Devine

KCD:twa  
Enclosure

cc: Rory FitzPatrick, Esq.  
Coakley Landfill, Inc.

COAKLEY LANDFILL, INC.  
RESPONSE TO REQUEST FOR INFORMATION

RESPONSE TO REQUEST 1

These answers are supplied by Ronald C. Coakley, President, Coakley Landfill, Inc.

Business Address:	P.O. Box 190, Greenland, NH 03840
Business Phone:	(603) 436-0520
Residential Address:	October Dr., Greenland, NH 03840
Residential Phone:	(603) 436-8977
Title:	President, Coakley Landfill, Inc.

RESPONSE TO REQUEST 2

The following persons were consulted in preparing the answers to these Requests.

(a) Deborah Borza

Business Address:	P.O. Box 190, Greenland, NH 03840
Business Phone:	(603) 436-4245
Residential Address:	Maple Drive, Greenland, NH 03840
Residential Phone:	(603) 436-1635
Present Job Title:	President, Lamonde, Inc.

(b) Kevin C. Devine, Esq.

Business Address:	Devine & Nyquist, Attorneys, 66 Hanover Street, Manchester, NH 03101
Business Phone:	(603) 668-5888

(c) Rory FitzPatrick, Esq.

Business Address:	Bingham, Dana & Gould, 100 Federal Street, Boston, MA 02110
Business Phone:	(617) 348-8000

RESPONSE TO REQUEST 3

The following documents have been reviewed, examined, or referred to in preparing answers to these Requests. A number of these records have already been turned over to TechLaw, the EPA contractor, or forwarded directly to the Environmental Protection

Agency, Region I. For example, the weight slips are presently being microfilmed by TechLaw. Those records which are referred to herein which have not yet been sent to TechLaw or to the Environmental Protection Agency are in the possession of Attorney FitzPatrick in Boston, and are available for the EPA's inspection and copying upon arrangement with Mr. FitzPatrick.

- (a) Coakley Landfill, Inc. copies of weight slips
- (b) Rubbish and ash contracts
- (c) Coakley Landfill, Inc. payroll records
- (d) Coakley Landfill, Inc. tax returns (Attached)
- (e) Records regarding 1979 and 1973 oil spill debris deliveries (Attached)
- (f) Records regarding 1973 septage disposal by Montgomery Ward (Attached)
- (g) Financial records of Coakley Landfill, Inc. (Attached)
- (h) Certain items from general corporate correspondence
- (i) Lists of Great Bay Disposal and Seacoast Trucking Customers (Attached)

#### RESPONSE TO REQUEST 4

A diligent record search has been undertaken and has been substantially completed. However, in an effort to be sure that all available information responsive to the Request is provided, the record search is continuing. As you are aware, Coakley Landfill, Inc. is no longer an operational enterprise. A complete record search has been completed to identify all former employees, as designated in Response to Request 5. No specific interviewing process with former employees has been undertaken to date.

#### RESPONSE TO REQUEST 5

Please see attached itemization of former employees, including a description of position and dates of employment.

#### RESPONSE TO REQUEST 6

Upon receipt of the Request for Information, Ronald C. Coakley, President of Coakley Landfill, Inc., with the assistance of Deborah Borza, reviewed all available records which might contain information called for in the Requests, with the

exception of the weight slips. The records are identified in Response to Request 3. Mr. Coakley further undertook several meetings with counsel to discuss the information learned, and to add information based upon recollection. On the basis of these steps, these Responses were prepared.

RESPONSE TO REQUEST 7

The City of Portsmouth, as the operator of the Landfill from 1972 through 1984, should be able to provide a more detailed and complete response to many of the requests. In addition, each of the transporters of waste should be able to provide more detailed and complete information. Coakley Landfill, Inc. is not aware of the identity of all of the transporters and generators, and its investigation is continuing. At this time, Coakley Landfill, Inc. is able to identify the following entities which are believed to have additional information concerning waste materials delivered to the Landfill:

- (a) Ray Bardwell, Past President of Great Bay Disposal.  
(His last known residence was in Dover, NH)
- (b) City of Portsmouth, NH
- (c) Pease Airforce Base
- (d) Town of North Hampton, NH
- (e) Town of Newcastle, NH
- (f) Town of Newington, NH
- (g) Consumat, Inc. or Portsmouth Energy Recovery System
- (h) Global Development Corp. (franchised seller of Consumat equipment)
- (i) Portsmouth Navy Yard
- (j) State of New Hampshire (beach rubbish and road debris people)
- (k) Simplex Wire (Newington)
- (l) U.S. Coast Guard (Newcastle, NH)
- (m) Vito Normantas (Hiram, Maine--incinerator ash)
- (n) Davison Rubber Company
- (o) Any or all oil companies located in Newington, NH and Portsmouth, NH
- (p) Seacoast Trucking (George Frisbee, owner)
- (q) B.F.I. (hauled ash from City of Portsmouth incinerator)
- (r) Chemical Recovery Company (hauler from Portsmouth Naval shipyard)
- (s) S.C.A. of Maine (municipal rubbish)
- (t) Town of Eliot, Maine
- (u) Jet Line Industries

- (v) Griffin Construction, Inc. (Portsmouth, NH--construction debris)
- (w) Ricci Construction, Inc. (Portsmouth, NH--construction debris)
- (x) Pat's Trucking (Portsmouth, NH--household rubbish)
- (y) Therrien Roofing (Manchester, NH--debris from Portsmouth Senior High School and Pease Airforce Base)
- (z) Montgomery Ward Company (Newington, NH--wastewater disposal through Town of Newington)
- (aa) Cleanwater, Inc. (Toms River, NJ--oil spill debris through State of New Hampshire)
- (bb) L.W. Morgridge (Eliot, Maine--construction debris)
- (cc) Booth Fisheries (Portsmouth, NH)
- (dd) Waste Management, Inc. (believe connected to Lakes Region Disposal of Rochester)
- (ee) Lamprey Regional Solid Waste
- (ff) Shivik Associates, Walter F. Shivik (South Hampton, NH or Amesbury, MA 01913), and Robert Young, Newington NH, (connected to 1979 oil spill in Piscataqua River)
- (gg) National Gypsum Company (Portsmouth, NH--sheetrock debris)
- (hh) Sanitas, Inc.
- (ii) Truck A Way
- (jj) Harold Levett (North Hampton)
- (kk) Philbrick Trucking (Richard Philbrick--Newcastle, NH)
- (ll) Trash Man (Exeter, NH)
- (mm) United States Air Force
- (nn) United States Coast Guard
- (oo) United States Navy
- (pp) Calvin Canney (former City Manager of Portsmouth, NH)
- (qq) Public Service Company of New Hampshire
- (rr) Thomas Sweeney (Chief of the New Hampshire Bureau of Solid Waste)
- (ss) City of Lawrence, Massachusetts
- (tt) LaPerle Construction
- (uu) Romaz Construction
- (vv) Coastal Environmental or Coastal Trucking (Dover, NH)
- (ww) Granite State Minerals
- (xx) P. T. Container
- (yy) Ricks Trucking
- (zz) Grossmans
- (aaa) Wiggins Tire
- (bbb) Roof Systems of Maine
- (ccc) Durell Paving
- (ddd) Standard Plumbing
- (eee) Ocean Forrest

(fff) Town of Stratham  
(ggg) Town of Greenland  
(hhh) Town of Sommersworth  
(iii) Town of South Berwick  
(jjj) Town of Lee  
(kkk) Alco Transmissions  
(lll) Anchor Building  
(mmm) Ann Ellen Enterprises (Artisan)  
(nnn) C. E. Avery  
(ooo) Beaconway Store #4  
(ppp) Bel Ami Beauty Salon  
(qqq) Booth Fisheries  
(rrr) Bournival, Inc.  
(sss) Bowl-O-Rama  
(ttt) Brady Ford  
(uuu) Bruno & Stillman Co.  
(vvv) Burger King  
(www) Mrs. Nancy Carey, 212 Miller Avenue  
(xxx) Carvel Ice Cream  
(yyy) Charmike, Inc.  
(zzz) Church of Jesus Christ of Latter Day Saints  
(aaaa) Cine 1/2/3/4  
(bbbb) Coast Guard Station  
(cccc) Continental Cablevision  
(dddd) Cumberland Farms  
(eeee) Custom Pools  
(ffff) Damart Thermalwear  
(gggg) Daport Realty  
(hhhh) Doherty Volkswagon  
(iiii) E-Z Data  
(jjjj) Eataliano  
(kkkk) Erie Scientific  
(llll) Evans Electric Supply  
(mmmm) Fayva Shoes  
(nnnn) Federal Building and Post Office  
(oooo) Genesis Physics Corp.  
(pppp) Goss Lincoln-Mercury  
(qqqq) Famous Ski Togs, Great Bay Arena  
(rrrr) Great Bay School  
(ssss) Grossmans  
(tttt) Grove Grocery  
(uuuu) Gypsum Haulage  
(vvvv) Hanscom's - (4)  
(www) Happy Wheels Skate Center  
(xxxx) Haven School Condominium Association  
(yyyy) Hillcrest Trailer Park

(zzzzz) The Helm Corp, Holiday Inn  
(aaaaaa) Hyder Construction  
(bbbbbb) Howard Johnson's  
(ccccc) Issac Dow House  
(ddddd) Jarvis Restaurant  
(eeeeee) K-Mart Automotive  
(ffffff) Katz Warehouse Carpets  
(ggggg) Kentucky Fried Chicken  
(hhhhh) Learnco  
(iiiii) Lums Restaurant  
(jjjjj) McDonalds  
(kkkkk) McLaughlin-Mayflower  
(lllll) Maaco Auto Painting & Body Works  
(mmmmm) Marianne's Shop  
(nnnnn) Marple Associates, Marple Apts.  
(ooooo) Mart Plaza Car Wash  
(ppppp) Martin Printing  
(qqqqq) Meadowbrook Motor Inn  
(rrrrr) Mobil Oil Corp.  
(sssss) Montgomery Wards  
(ttttt) Moulton Supply  
(uuuuu) Mister Donut  
(vvvvv) Mr. Pancake Man (2) (1 Mo Wong)  
(wwwww) National Guard Armoury  
(xxxxx) Gold Bond Building Products (National Gypsum)  
(yyyyy) New Hampshire Glass  
(zzzzz) N.H. Technical Institute  
(aaaaaa) Northern Utilities  
(bbbbbb) Off The Wall Racquet Club  
(ccccc) Osco Drug  
(ddddd) Palmer Chenard  
(eeeeee) Mr. Nick Pappas  
(ffffff) The Parts Place  
(ggggg) Patriots Park  
(hhhhh) Pebble Beach Motel  
(iiiii) Pet Emporium  
(jjjjj) Pizza Hut, Lafayette Road  
(kkkkkk) Pizza Hut, Woodbury Avenue  
(llllll) Port City Datsun  
(mmmmm) Port City Glass  
(nnnnn) Port City Motel  
(ooooo) Portland Glass  
(pppppp) Portsmouth American Legion  
(qqqqqq) Portsmouth Apartments  
(rrrrrr) Portsmouth County Club  
(sssss) Portsmouth Herald



(tttttt) Portsmouth Manor  
(uuuuuu) Portsmouth Produce Company  
(vvvvvv) Portsmouth School Dept. (Dondero, New Franklin, Jr.  
High)  
(wwwww) Post Machinery Company  
(xxxxxx) Prescott Park  
(yyyyyy) Public Service (Daniel Street, Lafayette Road,  
Newington Station, Schiller Station)  
(zzzzzz) Ralph's Truck Sales  
(aaaaaaa) Red Lion Restaurant  
(bbbbbbb) Reed Oldsmobile  
(ccccccc) James A. Shanely Corp. (Riverbrook Apts.)  
(ddddddd) Rockingham Electric  
(eeeeeee) Rockingham House  
(fffffff) Rockingham Pipe & Supply  
(ggggggg) St. Patricks School  
(hhhhhhh) S & H Presision Mfg. Co.  
(iiiiiii) Sagamore Apts.  
(jjjjjjj) Saluan Sports  
(kkkkkkk) Sanel Auto Parts  
(lllllll) Seacoast Mfg.  
(mmmmmmm) Seacoast Regional Counseling Center  
(nnnnnnn) Sherwin-Williams Paint  
(oooooooo) Skyline Inc.  
(ppppppp) Sofspra  
(qqqqqqq) Sousa (Islington Street and Woodbury Avenue)  
(rrrrrrr) Star Sport Center  
(sssssss) State Liquor Store #6  
(ttttttt) John T. Clark & Son, Inc. (State Pier)  
(uuuuuuu) State Street Exxon  
(vvvvvvv) Stop & Go Grocery  
(wwwwwww) Stratham Tire (Portsmouth Store)  
(xxxxxxx) Strawberry Banke  
(yyyyyyy) Stuart Shaines Office  
(zzzzzzz) GTE Products Corporation Warehouse  
    (a-1) Taccetta Chevrolet  
    (b-1) Tire Loft, Inc.  
    (c-1) Tire Man  
    (d-1) Toner Pharmacy  
    (e-1) Tortilla Flat  
    (f-1) Two Brewers Steak House  
    (g-1) Viking Queen  
    (h-1) Treadwill House (Waldron Apts.)  
    (i-1) Washburn Plumbing  
    (j-1) Watts Fluid Power  
    (k-1) Welders Supply

(l-1) Whites Farm & Garden Center  
(m-1) Wiggin Tire  
(n-1) Woodbury Avenue Shell  
(o-1) Worth Development Corp.  
(p-1) Line Lumber  
(q-1) LTP Enterprises  
(r-1) Marcoda Per Shop  
(s-1) Marty's Hide-A-Way Steak House  
(t-1) North Hampton Airport  
(u-1) North Hampton Shell  
(v-1) Shop'N Save  
(w-1) Soldati's  
(x-1) Village-By-The-Sea  
(y-1) Wellby Drug Store  
(z-1) A & P  
(a-2) Advent Corp.  
(b-2) Berkshire Builders Farragut School  
(c-2) Data General  
(d-2) Diaphragm Industries  
(e-2) K-Mart  
(f-2) Liberty Mutual Insurance Co.  
(g-2) McDonalds  
(h-2) Pic'N Pay  
(i-2) Pickering Associates Whipple School  
(j-2) Porteous Mitchell & Bruan  
(k-2) Seppala & Aho Heritage Avenue  
(l-2) State Liquor Store #38  
(m-2) State Pier  
(n-2) Turner Construction @ Liberty Mutual  
(o-2) Yoken's  
(p-2) ABCO Transmission, Lafayette Road  
(q-2) Aeschliman, 473 Middle Street  
(r-2) Anchorage Motel, Woodbury Avenue  
(s-2) Arco Mill Works, Sibony Street  
(t-2) Blaisdell Printing  
(u-2) Bonanza Restaurant  
(v-2) Bowl-O-Rama  
(w-2) Bread Box, Islington Street, 400 Broad Street  
(x-2) Brooks Discount  
(y-2) Bureau of Marine Services  
(z-2) Cabey Street Market  
(a-3) Callahan General  
(b-3) Caribe Enterprises, 548 Broad St., 185 Maddison St.  
(c-3) Casual Male  
(d-3) Chases Market, Heights and Maplewood Avenue  
(e-3) China Empress

(f-3) Colonial Services  
(g-3) Cricklewood Trust, Maddison Street  
(h-3) Diamond Lumber  
(i-3) Dinnerhorn Restaurant  
(j-3) Domino Pizza  
(k-3) Don's ARCO, Middle Street  
(l-3) Don's Bakery  
(m-3) Edgewood Manor  
(n-3) Edwards Toyota  
(o-3) European Pizza  
(p-3) Eveland, 241 Middle Street  
(q-3) Fordleman, Court Street  
(r-3) Gallagher's  
(s-3) G & L Auto  
(t-3) Goldie's Deli  
(u-3) Goodwin General  
(v-3) Gowen, South Street, 147 State Street, Shesfer Street  
(w-3) Griffin Construction  
(x-3) Grove Grocery  
(y-3) Hammer Industrial  
(z-3) Harbour Cafe  
(a-4) Harvest House  
(b-4) House of a Different Color Tavern  
(c-4) Hysler's Auto  
(d-4) Inafolla Industries  
(e-4) Insafolla Service & Supply  
(f-4) Imperial Cleaners  
(g-4) In & Out Fish  
(h-4) Joe's Shell  
(i-4) Kings  
(j-4) Lafayette Plaza  
(k-4) LaVerdier's  
(l-4) Levy's Diet  
(m-4) Library Restaurant  
(n-4) Link-Maker  
(o-4) Moose Club  
(p-4) Maplewood Associates  
(q-4) Moss Gas  
(r-4) Matthew Marsh House  
(s-4) Moe's Sandwich  
(t-4) N.E. Blind  
(u-4) Northeast Federal Credit Union  
(v-4) Nely-Tyring, Barfield Road  
(w-4) Ned-Lad  
(x-4) N.H. Glass  
(y-4) N.H. Prouisier

(z-4) Orient Express, 55 Columbia Court, 182 Market Street,  
1094 Woodbury

- (a-5) Motor Mart
- (b-5) Portsmouth Dodge
- (c-5) Parade Mall
- (d-5) Portsmouth Radiator
- (e-5) Riddle, Duck Road
- (f-5) Radio Shack (Kings, Raynes Avenue)
- (g-5) Reading & Greeting (K-Mart)
- (h-5) Richardson's Market
- (i-5) Ricci Aupply
- (j-5) Rockingham Pipe
- (k-5) Rusty Hammer, Sagamore, 62 Congress, 1039 Islington
- (l-5) Salon Patricia
- (m-5) Sanders Lobster
- (n-5) Seaport Club
- (o-5) Sears
- (p-5) Scoreboard
- (q-5) Seacoast Auto Parts
- (r-5) Seaside Parties
- (s-5) Service-All Rental
- (t-5) Shanley, 290 Pleasant Street
- (u-5) Shaw's
- (v-5) Sibson (44 High St., 240 Middle St.)
- (w-5) Smith Office
- (x-5) Stop & Shop
- (y-5) State Transportation
- (z-5) Sweaterville U.S.A.
- (a-6) Ted Long Exxon
- (b-6) Teddy's Lunch
- (c-6) Tuff Kote
- (d-6) U.S. Army Reserve
- (e-6) U.S. Post Office
- (f-6) Victory Spa
- (g-6) V.F.W.
- (h-6) Warehouse Tavern
- (i-6) Warwick Club
- (j-6) Weather Watch Heating
- (k-6) Week's Restaurant
- (l-6) Winebaum Reality
- (m-6) Woolworths
- (n-6) Yoken's Gift
- (o-6) Seacrest Village
- (p-6) Maple Haven
- (q-6) Gossling Meadows
- (r-6) Town of Rye

- (s-6) Browning Ferris Industries (BFI)
- (t-6) C.T. Disposal (Greenland, NH)
- (u-6) H.E. Boufford (Kittery, ME)
- (v-6) Any residents of the involved towns and municipalities
- (w-6) Yudy's Tire

Lists of customers of both Great Bay Disposal and Seacoast Trucking are attached. Coakley Landfill, Inc. is unaware of what specific additional documents these persons and entities may have.

#### RESPONSE TO REQUEST 8

*Rec.* The current owner of the landfill proper is Coakley Landfill, Inc. (CLI). CLI purchased the property in 1978. Copies of the purchase documents are not in the Corporation's possession, but are believed to be in the possession of Jeremy Waldron, Esq., Secretary of the Corporation. Attorney Waldron's address is 165 Court Street, Portsmouth, NH. CLI will attempt to secure such documents and make them available by supplemental response. CLI employees worked earthmoving machinery at the site until its closure in 1984. The City of Portsmouth operated at the site from 1972 through 1984 pursuant to contracts, copies of which have previously been provided. The Town of North Hampton held the permit for the landfill operation from 1972 through 1984.

#### RESPONSE TO REQUEST 9

No specific yearly maps were prepared by the Corporation. Around 1980, Kimball and Chase (50 Bridge Street, Portsmouth, NH) prepared profiles and contours for the New Hampshire Bureau of Solid Waste Management, in connection with the shift ash disposal. Coakley Landfill, Inc. is still searching to determine whether it has copies of these plans. It is believed, however, that both Kimball and Chase would have the plans, as would the State of New Hampshire.

To assist in this Response, Ronald Coakley, President of Coakley Landfill, Inc., has drawn the attached rough sketch outlining the general area and showing certain town lines and property boundaries. Identified on the map are certain areas outside of the landfill proper where the two deliveries of oil spill debris were delivered in 1973 and 1979. Also shown is the

area where so-called "Black Beauty" sand was delivered from the Portsmouth Naval Yard.

The landfill proper was approximately 29 acres in the town of North Hampton, New Hampshire. There are no buildings, tanks or subsurface structures in the landfill proper. There was a scale and trailer near the entrance. Also depicted on the map are four underground storage tanks located in the vicinity of the farmhouse and barn on property which is not owned by CLI and which is not part of the landfill. It is believed that these tanks are utilized by the present owner of the farmhouse and barn for the storage of petroleum products.

All information regarding groundwater wells is believed to be in the possession of the State of New Hampshire or its subcontractor for the Remedial Investigation.

Substantial excavation work in the vicinity of the landfill proper was undertaken prior to utilization of the property as a municipal landfill. Ongoing excavation and filling were a regular part of the landfill operation, as new cells were constructed and filled with municipal garbage. CLI is not in possession of documentation which would indicate specific dates for such work.

#### RESPONSE TO REQUEST 10

The landfill proper was originally owned by Patrick Coakley and Erna Coakley, jointly. After Patrick Coakley's death in August of 1972, the site was inherited by Erna Coakley, Ronald Coakley, Deborah Borza, Neil Coakley, and Patricia Case. The Estate of Patrick Coakley owned the landfill until 1974. From 1974 until 1978, the landfill was owned by those who had inherited it. Then, Coakley Landfill, Inc. was incorporated and acquired ownership of the landfill.

At the times discussed, no one involved in the ownership of the landfill thought the materials were "hazardous." The landfill was a duly permitted municipal sanitary landfill under the supervision of the State of New Hampshire, the Town of North Hampton, and the City of Portsmouth. Not having been provided with copies of the background data or other documentation connected with the Remedial Investigation, nor having received a copy of the Remedial Investigation, Coakley Landfill, Inc., to date, is not aware that hazardous materials have been released at

or from the landfill. Coakley Landfill, Inc.'s first notice that hazardous materials may have been released came in the Spring of 1983 when State officials arrived and asked if they could perform some tests as a result of certain complaints from neighbors. CLI is aware of no prior notice to owners of the site.

RESPONSE TO REQUEST 11

During the entire operation of the Landfill, from 1972 through 1984, the principal operator was the City of Portsmouth. The City had primary responsibility for (a) manning the entrance gate and determining who was authorized access to the Landfill; (b) issuance of decals and permits for access to the Landfill; and (c) determination of what towns, municipalities, or other entities and persons would be allowed to also dispose of garbage at the Landfill. For the last few years of garbage (i.e., pre-ash contract) operation, CLI also had the right to authorize other municipalities and entities to use the site; however, this was done on a very limited basis.

Based upon the broad definition of the term "operator," as defined in the statutes referred to in your Request for Information, it further appears that some operational duties, in the nature of garbage compaction, etc., were jointly performed by Patrick Coakley prior to his death in August, 1972. From that time until 1978, at which time Coakley Landfill, Inc. obtained the Landfill property, daily operations at the Landfill were handled by Erna Coakley, Tom Borza, and Neil Coakley, at various times. Again, however, principal operations were governed even then by the City of Portsmouth. Once Coakley Landfill, Inc. obtained ownership of the Landfill property, its employees were on the site on a daily basis with employees from the City of Portsmouth to handle the day-to-day operations.

At the times discussed, no one involved in the operations of the Landfill thought the materials were "hazardous." The landfill was a duly permitted municipal sanitary landfill under the supervision of the State of New Hampshire, the Town of Hampton, and the City of Portsmouth. The first notice that Coakley Landfill, Inc. received that hazardous materials may have been released came in the Spring of 1983, when state officials arrived and asked if they could perform some tests as a result of certain complaints from neighbors. Coakley Landfill, Inc. is aware of no prior notice to operators, although the City of Portsmouth may have additional information in this regard.

RESPONSE TO REQUEST 12

The State of New Hampshire carried out a Hydrogeological Investigation through the Hydrogeological Investigation Unit of the New Hampshire Water Supply and Pollution Control Commission. The Commission report was issued in 1986. A copy of this report is available from the State of New Hampshire. Coakley Landfill, Inc. does not have any additional technical or analytical information about the Site.

RESPONSE TO REQUEST 13

At this time, Coakley Landfill, Inc. has not retained any consultants to perform any investigations of the soil, water, geology, hydrogeology or air quality on or about the Site. If Coakley Landfill, Inc. decides to do so in the future, it will supplement this response and provide the appropriate information.

RESPONSE TO REQUEST 14

At the time Coakley Landfill, Inc. acquired the Site in 1978, the Site had been operating as a Landfill since 1972. At the times discussed, no one involved in the ownership of the Landfill thought the materials were "hazardous." The Landfill was a duly permitted municipal sanitary landfill under the supervision of the State of New Hampshire, the Town of North Hampton, and the City of Portsmouth. Not having been provided with copies of the background data or other documentation connected with the Remedial Investigation, nor having received a copy of the Remedial Investigation, Coakley Landfill, Inc., to date, is not aware that hazardous materials have been released at or from the Landfill. Coakley Landfill, Inc.'s first notice that hazardous materials may have been released came in the Spring of 1983 when State Officials arrived and asked if they could perform some tests as a result of certain complaints from neighbors. Coakley Landfill, Inc. is aware of no prior notice to the owners.

RESPONSE TO REQUEST 15

Coakley Landfill, Inc. incorporates by reference herein its response to Request 14 above. At the time Coakley Landfill, Inc.



acquired the Site, it relied on the fact that the Site was a duly permitted municipal sanitary landfill under the supervision of the State of New Hampshire, the Town of North Hampton, and the City of Portsmouth. Coakley Landfill, Inc. did not believe that any further investigation was required, as no fewer than three governmental bodies had reviewed and approved the site for the use as a municipal sanitary landfill.

RESPONSE TO REQUEST 16

Coakley Landfill, Inc. did not acquire the facility by inheritance or bequest. The prior owners did acquire the facility by inheritance, as described in response to Request 10, above.

RESPONSE TO REQUEST 17

The City of Portsmouth should have the information which is responsive to this Request. The only information available to Coakley Landfill, Inc. at this time is set forth in a letter dated March 13, 1985, from Attorney Kevin C. Devine to James J. Flynn, Assistant City Attorney of the City of Portsmouth. A copy of that letter is attached.

RESPONSE TO REQUEST 18

Yes. Under the supervision and direction of the City of Portsmouth, employees of Coakley Landfill, Inc. stored, disposed of and handled materials at the Landfill. Decisions as to what waste could be deposited at the Site, which transporters were permitted to bring waste to the Site, and which generators' waste would be accepted were the responsibilities of the City of Portsmouth. It was the understanding of Coakley Landfill, Inc. that the waste to be deposited at the Site was to be municipal waste, and Coakley Landfill, Inc. was not aware of "hazardous" waste being deposited. See Coakley Landfill, Inc.'s response to Request 14, above.

Coakley Landfill, Inc. cannot estimate the amount of material deposited at the Site, but believes that thousands of tons were deposited there each year. These materials were deposited on an ongoing basis during the entire time that the Site was operated as a Landfill, from 1972 through 1985. The

ACC

City of Portsmouth is the party most knowledgeable as to the persons who supplied the materials which were deposited at the Site, but Coakley Landfill, Inc. has identified all of the entities as to which it has knowledge in response to Request 7, above. The operations carried out by employees of Coakley Landfill, Inc. were to deposit in the Landfill the materials brought in and accepted by the City of Portsmouth, and to cover over those materials.

RESPONSE TO REQUEST 19

Coakley Landfill, Inc. does not have knowledge of leaks, spills, or releases or threats of releases of any kind into the environment of any hazardous materials that have occurred or may occur at or from the Site. See the response to Request 14, above.

The Commission Report prepared by the New Hampshire Water Supply and Pollution Control Commission, identified in response to Request 12, above, concluded that there was groundwater contamination in the vicinity of the Landfill, which was first discovered in February, 1983. Information with respect to this is available from the State of New Hampshire. In addition, the contractor performing the Remedial Investigation for the Environmental Protection Agency may have additional information.

Coakley Landfill, Inc. also notes that directly adjacent to the Site is another municipal landfill operated by the Town of Rye. Materials similar to those deposited at the Coakley Landfill, Inc. were deposited there, and continued to be deposited there even after Coakley Landfill, Inc. ceased operations in 1985. *RCC.*

RESPONSE TO REQUEST 20

Coakley Landfill, Inc. is not aware of any subsurface disposal systems or floor drains located at the Site, and there are no buildings located at the Site. In addition, Coakley Landfill, Inc. has no knowledge of any release or threatened release other than may be described in the Commission Report identified in response to Request 12, above.

RESPONSE TO REQUEST 21

Coakley Landfill, Inc. does not have full information on the identity of the transporters. The City of Portsmouth, as the principal operator of the Landfill throughout its operation, was responsible for determining which entities would be permitted to haul materials to the Site, for determining what materials could be deposited at the Site, for providing these transporters with decals, permits and other appropriate documentation, and for maintaining records concerning the identity of haulers, amount of materials, etc. All billing and payments were arranged through agreements and contracts between the City and the transporters. These agreements and contracts were not made available to Coakley Landfill, Inc.

Coakley Landfill, Inc. has identified each of the transporters of which it has knowledge in response to Request 7. Additional information may also be derived from the weight slips, copies of which have been provided to Tech Law.

Coakley Landfill, Inc. and the prior owners of the Landfill had no information that the materials deposited at the Site were "hazardous." The Landfill was operated under a permit granted by the State of New Hampshire and held by the Town of North Hampton, and was operated by the City of Portsmouth. The first notice to Coakley Landfill, Inc. that hazardous materials may have been released at the Site came in the Spring of 1983 when State Officials arrived and asked if they could perform some tests as a result of certain complaints from neighbors. Coakley Landfill, Inc. is aware of no prior notice to the owners. In fact, Coakley Landfill, Inc. had been advised on a number of occasions by State and City Officials that the Landfill was a "model" of proper operation.

RESPONSE TO REQUEST 22

As previously set forth, the City of Portsmouth undertook responsibility for authorizing entrance to the Landfill. Coakley Landfill, Inc. is unaware of any instances of disposal when the Landfill was closed or through specifically unauthorized entrance, as the City maintained the gate and was supposed to allow entrance only to authorized and permitted vehicles.

During the timeframe between 1976 and 1977, the Landfill owners became concerned that Seacoast Trucking (George Frisbee)

might be delivering waste not only from the Pease Air Force Base residential strip, but also from the commercial strip. A letter was written to Mr. Calvin Canny, Manager of the City of Portsmouth, demanding that any such disposal be ceased.

The two deliveries of debris from oil spill cleanup previously identified were done under the direction of the State of New Hampshire through Mr. Thomas Sweeney, who was then the Chief of the Bureau of Solid Waste Management.

Coakley Landfill, Inc. believes that, on occasion, the City authorized Jetline to dispose of certain materials under City permit. However, Coakley Landfill, Inc. is not specifically aware of what those materials were, but understand that the deliveries were authorized by the City of Portsmouth.

Around 1978, Great Bay Disposal Company was observed to deliver a load of shoe leather scraps. Upon inquiry of Great Bay, it was discovered that Tom Borza had authorized the delivery, even though the source of the shoe leather was outside of the Portsmouth contract. Mr. Borza was thereupon fired from his duties by the owners.

On occasion, the City of Portsmouth was noted to dispose of sludge from its Sewage Treatment Plant. Again, the City authorized this and was in complete control of the situation.

After learning that an environmental problem might have occurred at the Landfill, Coakley Landfill, Inc. wrote to the City of Portsmouth asking to be released from its ash contract so that it could close the gates. The City of Portsmouth refused to terminate shipments, and continued depositing ash on the Landfill over the protests of Coakley Landfill, Inc.

#### RESPONSE TO REQUEST 23

The City of Portsmouth should have far more information concerning generators than does Coakley Landfill, Inc. All persons whose waste was delivered to the Landfill that are known to Coakley Landfill, Inc. have been identified in response to Request 7. If any tests or analyses were done concerning the materials delivered, such information would be known to either the City of Portsmouth, the transporters, or the transporters' customers.

This Request, like several others, asks for identification of hazardous materials. During the times in question, no one involved in the ownership of the Landfill thought or knew that the materials were hazardous, as that term is apparently utilized today. Again, the Landfill was a duly permitted municipal sanitary landfill under the supervision of the State of New Hampshire, the Town of North Hampton, and the City of Portsmouth.

Accordingly, Coakley Landfill, Inc. has no information responsive to Question 23 other than as previously provided.

RESPONSE TO REQUEST 24

The correct legal name of the Company is Coakley Landfill, Inc. Ronald C. Coakley is and has been the President and Chairman of the Board. The address of the Company is Post Office Box 190, Greenland, New Hampshire 03840. The Company has not done business under, and has not been known by any other names.

RESPONSE TO REQUEST 25

Not applicable.

RESPONSE TO REQUEST 26

The Company is incorporated in the State of New Hampshire. Its agent for service is Jeremy R. Waldron, 339 Lafayette Road, Portsmouth, New Hampshire 03801. The Company has never had an "EPA identification number," and to the best of its knowledge none was ever required.

RESPONSE TO REQUEST 27

At the present time, the Company is not transacting any business. It remains the owner of the Landfill Site. From 1978 through the close of the Landfill in 1984, the nature of the Company's business was ownership of the Site and the provision and operation of machinery for compacting and covering the municipal garbage deposited at the Site. For a short period of time, the Company also acted as a contractor for hauling ash from the Consumat Incinerator at Pease Air Force Base.

RESPONSE TO REQUEST 28

The Company operated in North Hampton, New Hampshire from the date of its incorporation in 1978 through June of 1985.

RESPONSE TO REQUEST 29

Copies of the declaration pages and the pollution exclusion deletion endorsements of most of the applicable insurance policies have already been provided to the EPA's contractor, Tech Law. Those sheets provide the information sought in Sections A through E of this Request. Copies of the complete policies are in the possession of counsel for Coakley Landfill, Inc., Rory FitzPatrick, Bingham, Dana & Gould, 100 Federal Street, Boston, Massachusetts 02110. These will be made available for inspection and copying.

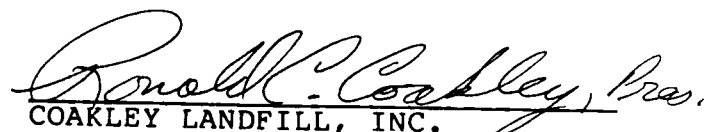
RESPONSE TO REQUEST 30

All of Coakley Landfill, Inc.'s financial records for the last five years which have been located to date are being submitted herewith. We will make available any additional corporate financial records which are located when they become available.

RESPONSE TO REQUEST 31

Coakley Landfill, Inc. has the following assets at this time. First, the Corporation owns the Landfill proper. Second, the Corporation has a checking account at the First National Bank (Portsmouth office), with a balance of approximately \$1,000.00. Third, the Corporation has a money market account at the same bank with an approximate balance of \$2,500.00. The Corporation has retainer accounts with the law firms of Devine & Nyquist, and Bingham, Dana & Gould, with reference to this matter and the suit styled Richard and Evelyn Ferland v. Coakley Landfill, Inc., et al.

Date: November 20, 1987

  
COAKLEY LANDFILL, INC.  
By Ronald C. Coakley,  
Its President

**U.S. Income Tax Return for an S Corporation**

For the calendar year 1986 or tax year beginning 1986, ending 19

OMB No 1545-0130

**1986**

► For Paperwork Reduction Act Notice, see page 1 of the instructions.

A Date of election as an S corporation  
11/78

B Business Code No. (see Specific Instructions)  
8980

Use IRS label. Otherwise, please print or type.

Name  
Coakley Landfill, Inc.

Number and street  
C/O Philip F. Adams, P.A. P.O. Box 1287

City or town, state, and ZIP code  
Portsmouth, NH 03801

C Employer identification number  
02-0341875

D Date incorporated  
11/78

E Total assets (see Specific Instructions)  
Dollars Cents  
\$ 89,125.11

F Check applicable boxes (1) ☐ Final return (2) ☐ Change in address (3) ☐ Amended return

**1986-87 fiscal year corporations see Specific Instructions before completing page 1.**

Income	1a	Gross receipts or sales	1c	
	2	Cost of goods sold and/or operations (Schedule A, line 7).	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Taxable interest and nonqualifying dividends	4	5,471 84
	5	Gross rents	5	
	6	Gross royalties	6	
	7	Net gain or (loss) from Form 4797, line 17, Part II	7	300 00
	8	Other income (see instructions—attach schedule)	8	
	9	TOTAL income (loss)—Combine lines 3 through 8 and enter here	9	5,771 84
Deductions	10	Compensation of officers	10	
	11a	Salaries and wages	11c	
	12	Repairs	12	
	13	Bad debts (see instructions)	13	
	14	Rents	14	
	15	Taxes	15	993 74
	16a	Total deductible interest expense not claimed elsewhere on return (see instructions)	16a	
	b	Interest expense required to be passed through to shareholders on Schedule K-1, lines 9, 13a(2), and 13a(3)	16b	
	c	Subtract line 16b from line 16a	16c	
	17a	Depreciation from Form 4562 (attach Form 4562)	17a	
	b	Depreciation claimed on Schedule A and elsewhere on return	17b	
	c	Subtract line 17b from line 17a	17c	
	18	Depletion (Do not deduct oil and gas depletion. See instructions)	18	
	19	Advertising	19	
Tax and Payments	20	Pension, profit-sharing, etc. plans	20	
	21	Employee benefit programs	21	
	22	Other deductions (attach schedule)	22	21,223 83
	23	TOTAL deductions—Add lines 10 through 22 and enter here	23	22,217 57
	24	Ordinary income (loss)—Subtract line 23 from line 9	24	(16,445 73)
	25	Tax		
	a	Excess net passive income tax (attach schedule)	25a	
	b	Tax from Schedule D (Form 1120S), Part IV	25b	
	c	Add lines 25a and 25b	25c	-0-
	26	Payments		
a	Tax deposited with Form 7004	26a		
b	Credit for Federal tax on gasoline and special fuels (attach Form 4136)	26b		
c	Add lines 26a and 26b	26c		
27	TAX DUE (subtract line 26c from line 25c) See instructions for Paying the Tax	27	-0-	
28	OVERPAYMENT (subtract line 25c from line 26c)	28		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self employed

Preparer's social security number

Firm's name (or yours, if self employed) and address

Philip F. Adams, P.A. P.O. Box 1287  
Portsmouth, NH

EI No

02 0357825

ZIP code

03801

**Schedule A Cost of Goods Sold and/or Operations** (See instructions for Schedule A)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Other costs (attach schedule)	4	
5	Total—Add lines 1 through 4	5	
6	Inventory at end of year	6	
7	Cost of goods sold and/or operations—Subtract line 6 from line 5. Enter here and on line 2, page 1	7	

**8a** Check all methods used for valuing closing inventory:

- (i) ☐ Cost  
 (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)  
 (iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)  
 (iv) ☐ Other (Specify method used and attach explanation) ▶

**b** Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)**c** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO**8c****d** If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)?

☐ Yes ☐ No  
☐ Yes ☐ No

**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.**Additional Information Required****G** Did you at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c) )

If "Yes," attach a schedule showing:

- (1) Name, address, and employer identification number;  
 (2) Percentage owned;  
 (3) Highest amount owed by you to such corporation during the year, and  
 (4) Highest amount owed to you by such corporation during the year

(Note: For purposes of G(3) and G(4), "highest amount owed" includes loans and accounts receivable/payable.)

**H** Refer to the listing of Business Activity Codes at the end of the Instructions for Form 1120S and state your principal Business activity ▶ Landfill Product or service ▶ Garbage**I** Were you a member of a controlled group subject to the provisions of section 1561?**J** Did you claim a deduction for expenses connected with:

- (1) Entertainment facilities (boat, resort, ranch, etc.)?  
 (2) Living accommodations (except for employees on business)?  
 (3) Employees attending conventions or meetings outside the North American area? (See section 274(h) )  
 (4) Employees' families at conventions or meetings?  
 If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h) )  
 (5) Employee or family vacations not reported on Form W-2?

**K** At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for form TD F 90-22.1 )

If "Yes," write the name of the foreign country ▶

**L** Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926**M** During this tax year did you maintain any part of your accounting/tax records on a computerized system?**N** Check method of accounting. (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ▶**O** Check this box if the S corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter**P** Check this box if the corporation issued publicly offered debt instruments with original issue discount If so, the corporation may have to file Form 8281

Yes	No
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Form **4797**Department of the Treasury  
Internal Revenue Service (O)**Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions**

(And Computation of Recapture Amounts Under Sections 179 and 280F)

▶ Attach to your tax return. See Separate Instructions.

OMB No 1545-018

**1986**Attachment  
Sequence No 27

Name(s) as shown on return

Coakley Landfill, Inc.

Identifying number

02-0341875

**Part I****Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 6 months**

- Notes:**
- Use Form 4684 to report involuntary conversions from casualty and theft
  - If you sold property that you claimed investment credit on, get Form 4255 to see if you are liable for recapture of the credit
  - File Form 6198 if you are reporting a loss and have amounts invested in the activity for which you are not at risk (See instructions under "Special Rules")

(a) Description of property	(b) Date acquired (mo. day yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis plus improvements and expense or sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
1							

2 Gain, if any, from Form 4684, Section B, line 21

3 Section 1231 gain from installment sales from Form 6252, line 22 or 30

4 Gain, if any, from Part III, line 31, from other than casualty and theft

5 Add lines 1 through 4 in columns (g) and (h)

6 Combine columns (g) and (h) or line 5. Enter gain or (loss) here, and on the appropriate line as follows (partnerships see the instructions for your line references)

If line 6 is zero or a loss, enter the amount on line 10 below and skip lines 7 and 8 (S corporations, enter the loss on Schedule K (Form 1120S), line 5). If line 6 is a gain and you did not have any prior year section 1231 losses or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D and skip lines 7 and 8.

7 Nonrecaptured net section 1231 losses from prior years (See instructions)

8 Subtract line 7 from line 6. If zero or less, enter zero

If line 8 is zero, enter the amount from line 6 on line 11 below. If line 8 is more than zero, enter the amount from line 7 on line 11 below, and enter the amount from line 8 as a long-term capital gain on Schedule D. See specific instructions for line 8.

**Part II Ordinary Gains and Losses**

(a) Description of property	(b) Date acquired (mo. day yr.)	(c) Date sold (mo. day yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis plus improvements and expense or sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
9 Ordinary gains and losses not included on lines 10 through 15 (include property held 6 months or less)							
Truck	1978	1986	1,500.00	3,041.60	4,241.60		300.00

10 Loss, if any, from line 6

11 Gain, if any, from line 6 or amount from line 7 if applicable

12 Gain, if any, from line 30, Part III

13 Net gain or (loss) from Form 4684, Section B, lines 13 and 20a

14 Ordinary gain from installment sales from Form 6252, line(s) 21 and/or 29

15 Recapture of section 179 deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)

16 Add lines 9 through 15 in columns (g) and (h)

17 Combine columns (g) and (h) or line 16. Enter gain or (loss) here, and on the appropriate line as follows

a For all except individual returns. Enter the gain or (loss) from line 17 on the return being filed. See instructions for Part II for specific line references.

b For individual returns:

(1) If the loss on line 10 includes a loss from Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797 line 17b(1)".

(2) Redetermine the gain or (loss) on line 17, excluding the loss (if any) on line 17b(1). Enter here and on Form 1040, line 15.

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form **4797** (1986)

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

beginning \_\_\_\_\_, 1986, and ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

OMB No. 1545-0130

**1986**

Shareholder's identifying number ▶ 531-34-9979

Corporation's identifying number ▶ 02-0341875

Shareholder's name, address, and ZIP code

L. Johannesson  
7190 Vonn Road  
Seminole, Florida

Corporation's name, address, and ZIP code

Coakley Landfill, Inc.  
C/O P.O. Box 1287  
Portsmouth, NH 03801

**A** Shareholder's percentage of stock ownership for tax year ▶ 13 1/3 %

**B** Internal Revenue Service Center where corporation filed its return ▶ Andover

**C** Tax shelter registration number (see instructions) ▶ N/A

**D** Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below? ☐ Yes ☒ No

**E** Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below? ☐ Yes ☐ No

**F** If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1) ▶ %

**G** If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	<b>1a</b> Ordinary income (loss). Date: 12/31/86	(2,192.76)	Sch. E, Part II, col. (e) or (f)
	<b>b</b> Income or loss from rental real estate activity(ies). Date: _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Income or loss from rental activity(ies) other than line 1b above. Date: _____		
	<b>d</b> Portfolio income not reported elsewhere on Schedule K-1		
	<b>2</b> Dividends qualifying for the exclusion		
	<b>3</b> Net short-term capital gain (loss)		Sch. D line 5, col. (f) or (g)
	<b>4</b> Net long-term capital gain (loss)		Sch. D line 12, col. (f) or (g)
	<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	<b>6</b> Other income (loss) (attach schedule)		(Enter on applicable line of your return)
<b>7</b> Charitable contributions		See Form 1040 Instructions	
<b>8</b> Section 179 expense deduction (attach schedule).		See Shareholder's Instructions for Schedule K-1 (Form 1120S)	
<b>9</b> Other deductions (attach schedule)		(Enter on applicable line of your return)	
<b>Credits</b>	<b>10a</b> Jobs credit		Form 5884
	<b>b</b> Low-income housing credit		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		
	<b>d</b> Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
	<b>11</b> Other credits (attach schedule)		
<b>Tax Preference and Adjustment Items</b>	<b>12a</b> Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	<b>b</b> Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	<b>c</b> Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	<b>d</b> Depletion (other than oil and gas)		Form 6251, line 4i
	<b>e</b> (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	<b>f</b> (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
<b>g</b> Other items (attach schedule)			

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

OMB No. 1545-0130

**1986**

beginning \_\_\_\_\_, 1986, and ending \_\_\_\_\_, 19\_\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

Shareholder's identifying number ▶ 531-34-9546

Corporation's identifying number ▶ 02-0341875

Shareholder's name, address, and ZIP code

C. Fisher  
143 Dennett Street  
Kittery, Maine 03904

Corporation's name, address, and ZIP code

Coakley Landfill, Inc.  
C/O P.O. Box 1287  
Portsmouth, NH 03801

A Shareholder's percentage of stock ownership for tax year

▶ 13 1/3 %

B Internal Revenue Service Center where corporation filed its return ▶ Andover

C Tax shelter registration number (see instructions)

▶ N/A

D Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below?

☐ Yes ☒ No

E Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below?

☐ Yes ☐ No

F If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1). ▶ %

G If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1a Ordinary income (loss). Date: <u>12/31/86</u>	(2,192.76)	See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	b Income or loss from rental real estate activity(ies). Date: _____		Sch. E, Part II, col. (e) or (f)
	c Income or loss from rental activity(ies) other than line 1b above. Date: _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	d Portfolio income not reported elsewhere on Schedule K-1		
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 5, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
7 Charitable contributions		See Form 1040 Instructions	
8 Section 179 expense deduction (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)	
9 Other deductions (attach schedule)		(Enter on applicable line of your return)	
<b>Credits</b>	10a Jobs credit		Form 5884
	b Low-income housing credit		
	c Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	d Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
11 Other credits (attach schedule)			
<b>Tax Preference and Adjustment Items</b>	12a Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	c Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	d Depletion (other than oil and gas)		Form 6251, line 4i
	e (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	f (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
g Other items (attach schedule)			

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

OMB No. 1545-0130

**1986**

beginning \_\_\_\_\_, 1986, and ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

Shareholder's identifying number ▶ 001-26-4090

Corporation's identifying number ▶ 02-0341875

Shareholder's name, address, and ZIP code

Patricia Case  
Greenland, NH 03840

Corporation's name, address, and ZIP code

Coakley Landfill, Inc.  
C/O P.O. Box 1287  
Portsmouth, NH 03801

**A** Shareholder's percentage of stock ownership for tax year ▶ 20 %

**B** Internal Revenue Service Center where corporation filed its return ▶ Andover

**C** Tax shelter registration number (see instructions) ▶ N/A

**D** Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below? ☒ Yes ☐ No

**E** Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below? ☐ Yes ☐ No

**F** If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1) ▶ %

**G** If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	<b>1a</b> Ordinary income (loss). Date: <u>12/31/86</u>	(3,289.15)	Sch. E, Part II, col. (e) or (f)
	<b>b</b> Income or loss from rental real estate activity(ies). Date: _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Income or loss from rental activity(ies) other than line 1b above. Date: _____		
	<b>d</b> Portfolio income not reported elsewhere on Schedule K-1		
	<b>2</b> Dividends qualifying for the exclusion		Sch. 8, Part II, line 4
	<b>3</b> Net short-term capital gain (loss)		Sch. D, line 5, col. (f) or (g)
	<b>4</b> Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	<b>6</b> Other income (loss) (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	<b>7</b> Charitable contributions		See Form 1040 Instructions
	<b>8</b> Section 179 expense deduction (attach schedule).		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>9</b> Other deductions (attach schedule)		(Enter on applicable line of your return)
	<b>10a</b> Jobs credit		Form 5884
	<b>b</b> Low-income housing credit		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
<b>Tax Preference and Adjustment Items</b>	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		
	<b>d</b> Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
	<b>11</b> Other credits (attach schedule).		
	<b>12a</b> Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	<b>b</b> Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	<b>c</b> Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	<b>d</b> Depletion (other than oil and gas)		Form 6251, line 4i
	<b>e</b> (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	<b>f</b> (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
	<b>g</b> Other items (attach schedule)		

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

beginning....., 1986, and ending....., 19.....  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

OMB No. 1545-0130

**1986**

Shareholder's identifying number ▶ 003-26-9170

Corporation's identifying number ▶ 02-0341875

Shareholder's name, address, and ZIP code

D. BORZA  
Greenland, NH 03840

Corporation's name, address, and ZIP code

Coakley Landfill, Inc.  
C/O P.O. Box 1287  
Portsmouth, NH 03801

**A** Shareholder's percentage of stock ownership for tax year ▶ 20 %

**B** Internal Revenue Service Center where corporation filed its return ▶ Andover

**C** Tax shelter registration number (see instructions) ▶ N/A

**D** Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below? ☒ Yes ☐ No

**E** Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below? ☐ Yes ☐ No

**F** If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1) ▶ %

**G** If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached Instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return.

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	<b>1a</b> Ordinary income (loss). Date: <u>12/31/86</u>	(3,289.15)	Sch. E, Part II, col. (e) or (f)
	<b>b</b> Income or loss from rental real estate activity(ies). Date: _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Income or loss from rental activity(ies) other than line 1b above. Date: _____		
	<b>d</b> Portfolio income not reported elsewhere on Schedule K-1		
	<b>2</b> Dividends qualifying for the exclusion		
	<b>3</b> Net short-term capital gain (loss)		Sch. B, Part II, line 4
	<b>4</b> Net long-term capital gain (loss)		Sch. D, line 5, col. (f) or (g)
	<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft)		Sch. D, line 12, col. (f) or (g)
	<b>6</b> Other income (loss) (attach schedule)		Form 4797, line 1
<b>7</b> Charitable contributions		(Enter on applicable line of your return)	
<b>8</b> Section 179 expense deduction (attach schedule).		See Form 1040 Instructions	
<b>9</b> Other deductions (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)	
<b>Credits</b>	<b>10a</b> Jobs credit		(Enter on applicable line of your return)
	<b>b</b> Low-income housing credit		Form 5884
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>d</b> Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
	<b>11</b> Other credits (attach schedule).		
<b>Tax Preference and Adjustment Items</b>	<b>12a</b> Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	<b>b</b> Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	<b>c</b> Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	<b>d</b> Depletion (other than oil and gas)		Form 6251, line 4i
	<b>e</b> (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	<b>f</b> (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
<b>g</b> Other items (attach schedule)			

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

beginning....., 1986, and ending....., 19.....  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

OMB No. 1545-0130

**1986**

Shareholder's identifying number ▶ 002-32-2907

Corporation's identifying number ▶ 02-0341875

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

R. Coakley  
October Drive  
Greenland, NH

Coakley Landfill, Inc.  
C/O P.O. Box 1287  
Portsmouth, NH 03801

**A** Shareholder's percentage of stock ownership for tax year

▶ 20 %

**B** Internal Revenue Service Center where corporation filed its return ▶ Andover

**C** Tax shelter registration number (see instructions) ▶ N/A

**D** Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below? ☒ Yes ☐ No

**E** Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below? ☐ Yes ☐ No

**F** If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1). ▶ %

**G** If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	<b>1a</b> Ordinary income (loss). Date: 12/31/86	(3,289.15)	Sch. E, Part II, col. (e) or (f)
	<b>b</b> Income or loss from rental real estate activity(ies). Date:		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Income or loss from rental activity(ies) other than line 1b above. Date:		
	<b>d</b> Portfolio income not reported elsewhere on Schedule K-1		
	<b>2</b> Dividends qualifying for the exclusion		
	<b>3</b> Net short-term capital gain (loss)		Sch. B, Part II, line 4
	<b>4</b> Net long-term capital gain (loss)		Sch. D, line 5, col. (f) or (g)
	<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft)		Sch. D, line 12, col. (f) or (g)
	<b>6</b> Other income (loss) (attach schedule)		Form 4797, line 1
<b>7</b> Charitable contributions		(Enter on applicable line of your return)	
<b>8</b> Section 179 expense deduction (attach schedule)		See Form 1040 Instructions	
<b>9</b> Other deductions (attach schedule)		See Shareholder's instructions for Schedule K-1 (Form 1120S)	
<b>Credits</b>	<b>10a</b> Jobs credit		(Enter on applicable line of your return)
	<b>b</b> Low-income housing credit		Form 5884
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	<b>d</b> Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
<b>11</b> Other credits (attach schedule)			
<b>Tax Preference and Adjustment Items</b>	<b>12a</b> Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	<b>b</b> Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	<b>c</b> Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	<b>d</b> Depletion (other than oil and gas)		Form 6251, line 4i
	<b>e</b> (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	<b>(2)</b> Gross deductions allocable to oil, gas, or geothermal properties		
	<b>f</b> (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
<b>(2)</b> Qualified investment expenses included on page 1, Form 1120S			
<b>g</b> Other items (attach schedule)			

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits, Deductions, etc.**

For calendar year 1986 or tax year

beginning ..... 1986, and ending ..... 19 .....  
(Complete a separate Schedule K-1 for each shareholder—see instructions)

OMB No. 1545-0130

**1986**

<b>Shareholder's identifying number</b> ▶ 005-42-5364	<b>Corporation's identifying number</b> ▶ 02-0341875
<b>Shareholder's name, address, and ZIP code</b> G. Remick RFD #2 Raymond, NH 03077	<b>Corporation's name, address, and ZIP code</b> Coaklêy Landfill, Inc. C/O P.O. Box 1287 Portsmouth, NH 03801

**A** Shareholder's percentage of stock ownership for tax year ▶ 13 1/3 %

**B** Internal Revenue Service Center where corporation filed its return ▶ Andover

**C** Tax shelter registration number (see instructions) ▶ N/A

**D** Did the shareholder materially participate in the trade or business activity(ies) for which income or loss (or credit(s)) is reported on line 1a, 6, or 9 or line 11 below? ☐ Yes ☒ No

**E** Did the shareholder actively participate in the rental real estate activity(ies) for which income or loss (or credit(s)) is reported on line 1b, 6, or 9 or line 10b, c, or d below? ☐ Yes ☐ No

**F** If (1) question D is checked "No" or income or loss is reported on line 1b or 1c and (2) the shareholder had acquisition(s) of corporate stock after 10/22/86, check here ☐ and enter the shareholder's weighted percentage increase in stock ownership after 10/22/86 (see instructions for Schedule K-1) ▶ %

**G** If question D is checked "No" and any activity referred to in question D was started or acquired by the corporation after 10/22/86, check here ☐ and enter the date of start-up or acquisition in the date space on line 1a. Also, if an activity for which income or loss is reported on line 1b or 1c was started after 10/22/86, check the box and enter the start-up date in the date space on line 1b or 1c.

**Caution:** Refer to attached Instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return

	(a) Distributive share items	(b) Amount	(c) 1986 1040 filers enter the amount in column (b) on
<b>Income (Losses) and Deductions</b>	<b>1a</b> Ordinary income (loss) Date <u>12/31/86</u>	(2,192.76)	Sch E, Part II, col (e) or (f)
	<b>b</b> Income or loss from rental real estate activity(ies). Date		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>c</b> Income or loss from rental activity(ies) other than line 1b above Date		
	<b>d</b> Portfolio income not reported elsewhere on Schedule K-1		
	<b>2</b> Dividends qualifying for the exclusion		
	<b>3</b> Net short-term capital gain (loss)		Sch B Part II, line 4
	<b>4</b> Net long-term capital gain (loss)		Sch D, line 5 col (f) or (g)
	<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft)		Sch D, line 12, col (f) or (g)
	<b>6</b> Other income (loss) (attach schedule)		Form 4797, line 1
<b>7</b> Charitable contributions		(Enter on applicable line of your return)	
<b>8</b> Section 179 expense deduction (attach schedule)		See Form 1040 Instructions	
<b>9</b> Other deductions (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)	
<b>Credits</b>	<b>10a</b> Jobs credit		(Enter on applicable line of your return)
	<b>b</b> Low-income housing credit		Form 5884
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activity(ies) (attach schedule)		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	<b>d</b> Other credits related to rental real estate activity(ies) other than on line 10b and 10c (attach schedule)		
	<b>11</b> Other credits (attach schedule)		
<b>Tax Preference and Adjustment Items</b>	<b>12a</b> Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1/1/87		Form 6251, line 4c
	<b>b</b> Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, 19-year real property, placed in service before 1/1/87		Form 6251, line 4d
	<b>c</b> Accelerated depreciation on property placed in service after 12/31/86		See Form 6251 Instructions
	<b>d</b> Depletion (other than oil and gas)		Form 6251, line 4i
	<b>e</b> (1) Gross income from oil, gas, or geothermal properties		See Form 6251 Instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	<b>f</b> (1) Qualified investment income included on page 1, Form 1120S		
	(2) Qualified investment expenses included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
<b>g</b> Other items (attach schedule)			

COAKLEY LANDFILL, INC. 02-0341875  
C/O Philip F. Adams P.O. Box 1287  
Portsmouth, NH 03801

Y/E 12/31/86  
1120S

Line 22 - Other

Travel Expense	145.50
Office Expense	39.32
Professional Fees	20,680.00
Insurance	359.00
Miscellaneous	<u>.01</u>

Total

21,223.83



**Schedule K Shareholders' Share of Income, Credits, Deductions, etc. (See instructions.)**

(a) Distributive share items		(b) Total amount	
<b>Income (Losses) and Deductions</b>			
1a Ordinary income (loss) (page 1, line 24) *	1a	(16,445	73)
b Income (loss) from rental real estate activity(ies) (FY corporations only)	1b		
c Income (loss) from other rental activity(ies) (FY corporations only)	1c		
d Portfolio income not reported elsewhere on Schedule K (FY corporations only)	1d		
2 Dividends qualifying for the exclusion	2		
3 Net short-term capital gain (loss) (Schedule D (Form 1120S)) *	3		
4 Net long-term capital gain (loss) (Schedule D (Form 1120S)) *	4		
5 Net gain (loss) under section 1231 (other than due to casualty or theft) *	5		
6 Other income (loss) (attach schedule)	6		
7 Charitable contributions	7		
8 Section 179 expense deduction (FY corporations attach schedule)	8		
9 Other deductions (attach schedule)	9		
<b>Credits</b>			
10a Jobs credit *	10a		
b Low-income housing credit (FY corporations only)	10b		
c Qualified rehabilitation expenditures related to rental real estate activity(ies) (FY corporations only) (attach schedule)			
d Other credits related to rental real estate activity(ies) other than on line 10b and 10c (FY corporations only) (attach schedule)	10d		
11 Other credits (attach schedule) *	11		
<b>Tax Preference and Adjustment Items</b>			
12a Accelerated depreciation on nonrecovery real property or 15, 18, or 19-year real property placed in service before 1-1-87	12a		
b Accelerated depreciation on leased personal property or leased recovery property, other than 15, 18, or 19-year real property, placed in service before 1-1-87	12b		
c Accelerated depreciation on property placed in service after 12-31-86 (FY corporations only)	12c		
d Depletion (other than oil and gas)	12d		
e (1) Gross income from oil, gas, or geothermal properties	12e(1)		
(2) Gross deductions allocable to oil, gas, or geothermal properties	12e(2)		
f (1) Qualified investment income included on page 1, Form 1120S	12f(1)		
(2) Qualified investment expenses included on page 1, Form 1120S	12f(2)		
g Other items (attach schedule)	12g		
<b>Investment Interest</b>			
13a Interest expense on (1) Investment debts incurred before 12-17-69	13a(1)		
(2) Investment debts incurred before 9-11-75 but after 12-16-69	13a(2)		
(3) Investment debts incurred after 9-10-75	13a(3)		
b (1) Investment income included on page 1, Form 1120S	13b(1)		
(2) Investment expenses included on page 1, Form 1120S	13b(2)		
c (1) Income from "net lease property"	13c(1)		
(2) Expenses from "net lease property"	13c(2)		
d Excess of net long-term capital gain over net short-term capital loss from investment property	13d		
<b>Foreign Taxes</b>			
14a Type of income			
b Name of foreign country or U.S. possession			
c Total gross income from sources outside the U S (attach schedule)	14c		
d Total applicable deductions and losses (attach schedule)	14d		
e Total foreign taxes (check one) <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14e		
f Reduction in taxes available for credit (attach schedule)	14f		
g Other (attach schedule)	14g		
<b>Other Items</b>			
15 Total property distributions (including cash) other than dividend distributions reported on line 17	15		
16 Other items and amounts not included in lines 1 through 15 that are required to be reported separately to shareholders (attach schedule)			
17 Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings (line 26 of Schedule L)	17		

\* Calendar year filers are not required to complete lines 1a, 10a, and 11. Completion of these lines is optional because the amounts which would appear in column (b) appear elsewhere on Form 1120S or on other IRS forms or schedules which are attached to Form 1120S. See Specific Instructions for Schedules K and K-1.

**Schedule L Balance Sheets**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		91,833.68		77,672.59
2 Trade notes and accounts receivable				
a Less allowance for bad debts		2,400.00		2,400.00
3 Inventories				
4 Federal and state government obligations		1,158.00		
5 Other current assets (attach schedule)				
6 Loans to shareholders		3,779.17		3,779.17
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other depreciable assets	8,989.71		4,748.11	
a Less accumulated depreciation	7,516.36	1,473.35	4,474.76	273.35
10 Depletable assets				
a Less accumulated depletion				
11 Land (net of any amortization)		5,000.00		5,000.00
12 Intangible assets (amortizable only)				
a Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		105,644.20		89,125.11
<b>Liabilities and Shareholders' Equity</b>				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		73.36		
18 Loans from shareholders				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		28,000.00		28,000.00
22 Paid-in or capital surplus				
23 Accumulated adjustments account	58,023.60		41,577.87	
24 Other adjustments account				
25 Shareholders' undistributed taxable income previously taxed	26,701.37		26,701.37	
26 Other retained earnings (see instructions)				
Check this box if the corporation has subchapter C earnings and profits at the close of the tax year <input type="checkbox"/> (see instructions)				
27 Total retained earnings per books—Combine amounts on lines 23 through 26 columns (a) and (c) (see instructions)		84,724.97		68,279.24
28 Less cost of treasury stock		( 7,154.13 )		( 7,154.13 )
29 Total liabilities and shareholders' equity		105,644.20		89,125.11

**Schedule M Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (If Schedule L, column (c), amounts for lines 23, 24, or 25 are not the same as corresponding amounts on line 9 of Schedule M, attach a schedule explaining any differences. See instructions.)**

	Accumulated adjustments account	Other adjustments account	Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of year	58,023.60	26,701.37	
2 Ordinary income from page 1, line 24			
3 Other additions			
4 Total of lines 1, 2, and 3		26,701.37	
5 Distributions other than dividend distributions			
6 Loss from page 1, line 24	16,445.73		
7 Other reductions			
8 Add lines 5, 6, and 7			
9 Balance at end of tax year—Subtract line 8 from line 4	41,577.87	26,701.37	

**U.S. Income Tax Return for an S Corporation**

For calendar 1985 or tax year beginning ..... 1985, ending ..... 19 .....

OMB No. 1545-0130

**1985**

► For Paperwork Reduction Act Notice, see page 1 of the instructions.

A Date of election as an S corporation

11/78

B Business Code No. (see Specific Instructions)

8980

Use IRS label. Otherwise, please print or type.

Name

WALKLEY LANGILL INC

Number and street

90 P.F. ADAMS BOX 1287

City or town, state, and ZIP code

PORTSMOUTH NH 03801

C Employer identification number

02-0341875

D Date incorporated

11/78

E Total assets (see Specific Instructions)

Dollars

Cents

F. Check box if there has been a change in address from the previous year ☐

		1c	2	3	4	5	6	7	8	9
Income	1 a Gross receipts or sales									
	b Less returns and allowances									
	Balance									
	2 Cost of goods sold and/or operations (Schedule A, line 7).									
	3 Gross profit (subtract line 2 from line 1c)									
	4 Taxable interest and nonqualifying dividends									
	5 Gross rents									
	6 Gross royalties									
Deductions	7 Net gain or (loss) from Form 4797, line 17, Part II									
	8 Other income (see instructions—attach schedule)									
	9 TOTAL income (loss)—Combine lines 3 through 8 and enter here									
	10 Compensation of officers									
	11 a Salaries and wages									
	b Less jobs credit									
	Balance									
	12 Repairs									
Tax and Payments	13 Bad debts (see instructions)									
	14 Rents									
	15 Taxes									
	16 a Total deductible interest expense not claimed elsewhere on return (see instructions)									
	b Interest expense required to be passed through to shareholders on Schedule K-1, lines 9, 13a(2) and 13a(3)									
	c Subtract line 16b from line 16a									
	17 a Depreciation from Form 4562 (attach Form 4562)									
	b Depreciation claimed on Schedule A and elsewhere on return									
	c Subtract line 17b from line 17a									
	18 Depletion (Do not deduct oil and gas depletion. See instructions).									
	19 Advertising									
	20 Pension, profit-sharing, etc. plans									
21 Employee benefit programs										
22 Other deductions (attach schedule)										
23 TOTAL deductions—Add lines 10 through 22 and enter here										
24 Ordinary income (loss)—Subtract line 23 from line 9										
Tax and Payments	25 Tax.									
	a Excess net passive income tax (attach schedule)									
	b Tax from Schedule D (Form 1120S), Part IV.									
	c Add lines 25a and 25b									
	26 Payments.									
	a Tax deposited with Form 7004									
b Credit for Federal tax on gasoline and special fuels (attach Form 4136)										
c Add lines 26a and 26b										
27 TAX DUE (subtract line 26c from line 25c). See instructions for Paying the Tax.										
28 OVERPAYMENT (subtract line 25c from line 26c)										

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

W. R. RUTZ CPA

Date

3/13/86

Check if self-employed ☐

Preparer's social security number

071 44 5694

Firm's name (or yours, if self-employed) and address

P.F. ADAMS BOX 1287  
PORTSMOUTH NH

E.I. No.

02 0357825

ZIP code

03801

**Schedule A Cost of Goods Sold and/or Operations** (See instructions for Schedule A)

1	Inventory at beginning of year	1	0	
2	Purchases	2	1976	96
3	Cost of labor	3		
4	Other costs (attach schedule)	4		
5	Total—Add lines 1 through 4	5	1976	96
6	Inventory at end of year	6		
7	Cost of goods sold and/or operations—Subtract line 6 from line 5. Enter here and on line 2, page 1.	7	1976	96

## 8 a Check all methods used for valuing closing inventory.

- (i) ☒ Cost  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)  
(iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)  
(iv) ☐ Other (Specify method used and attach explanation) ▶

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **8c**d If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)? ☐ Yes ☐ Noe Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No  
If "Yes," attach explanation**Additional Information Required**G Did you at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) ☒ Yes ☐ No

If "Yes," attach a schedule showing:

- (1) Name, address, and employer identification number;  
(2) Percentage owned;  
(3) Highest amount owed by you to such corporation during the year; and  
(4) Highest amount owed to you by such corporation during the year.

(Note: For purposes of G(3) and G(4), "highest amount owed" includes loans and accounts receivable/payable.)

## H Refer to the listing of Business Activity Codes and state your principal:

Business activity AND BILL Product or service SPRINKLERI Were you a member of a controlled group subject to the provisions of section 1561? ☒ Yes ☐ No

## J Did you claim a deduction for expenses connected with

- (1) Entertainment facilities (boat, resort, ranch, etc.)?  
(2) Living accommodations (except for employees on business)?  
(3) Employees attending conventions or meetings outside the North American area? (See section 274(h).)  
(4) Employees' families at conventions or meetings?  
If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h).)  
(5) Employee or family vacations not reported on Form W-2?

K At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for form TD F 90-22.1.) ☒ Yes ☐ No

If "Yes," write the name of the foreign country ▶

L Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926 ☒ Yes ☐ NoM During this tax year did you maintain any part of your accounting/tax records on a computerized system? ☒ Yes ☐ NoN Check method of accounting (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ▶O Check this box if the S corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ☒ Yes ☐ No

# COAKLEY LANDFILL INC

02-0341475

y/e 12/31/85

Prepared By	Initials	Date
Approved By		

ACCOUNTANTS SUPPLY HOUSE NO. 7304

(1)

(2)

(3)

(4)

LINE  
No.

Line 22 OTHER

AUTO & TRAVEL

126357

UTILITIES

107701

OFFICE SUPPLIES

103308

Insurance

2890-

PROFESSIONAL FEES

1661629

BANK CHARGES

60-

MISC.

50-

TOTAL

2299045

TAXES - Payroll

288579

- REAL ESTATE

78810

- Franchise

120-

- BUSINESS PROFIT

2600-

- OTHERS

5580

TOTAL

644909

STOCK HOLDERS

G. REMICK

1411068

306598

586667

1130999

C FISHER

1411068

306598

586666

11310-

L J. HANNESEN

1411067

306598

586667

1130998

R COAKLEY

2116603

459897

8800-

16865-

D BORZA

2116603

459897

8800-

16965-

P. CASE

2116603

459897

8800-

16965-

10573012

2299485

44000-

847249

Form **4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**▶ See separate instructions.  
▶ Attach this form to your return.

OMB No. 1545-0172

**1985**

67

Name(s) as shown on return

Gakley Landfill Inc

Identifying number

02-0341875

Business or activity to which this form relates

Landfill**Part I Depreciation**

Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment.

**Section A.—Election to Expense Recovery Property (Section 179)**

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h)		
3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		

**Section B.—Depreciation of Recovery Property**

(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions): For assets other than automobiles and other listed property placed in service <b>ONLY</b> during tax year beginning in 1985					
a 3-year property					
b 5-year property					
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
(See "Items You Should Note")					
5 Listed property—Enter total from Part III, Section A, column (g)					
6 ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions)					

**Section C.—Depreciation of Nonrecovery Property**

7 Property subject to section 168(e)(2) election (see instructions)	
8 Other depreciation (see instructions)	

**Section D.—Summary**

9 Total (Add deductions on lines 3 through 8). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3)	
--	--

**Part II Amortization**

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

Form **4562** (1985)

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.** For calendar year 1985 or tax year

beginning 1985 and ending 1985  
(Complete a separate Schedule K-1 for each shareholder—See instructions)

OMB No. 1545-0130

**1985**

Shareholder's identifying number ▶ 001-26-4090

Corporation's identifying number ▶ 02-0341825

Shareholder's name, address, and ZIP code

P. CASE  
GREEN LAND AHH 03840

Corporation's name, address, and ZIP code

CORKLEY Landfill Inc  
40 Box 1287  
R-T Smith NH 03801

A Shareholder's percentage of stock ownership for tax year ▶ 20 %  
B Internal Revenue Service Center where corporation filed its return ▶ Andover  
C Tax shelter registration number (see instructions) ▶ NA

(a) Distributive share items		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	4598.97	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	7 Charitable contributions		See Form 1040 Instructions
	8 Expense deduction for recovery property (section 179 expense)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	9 Other deductions (attach schedule)		(Enter on applicable line of your return)
<b>Tax Preference Items</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
	12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c Depletion (other than oil and gas)		Form 6251, line 4i
	d (1) Gross income from oil, gas, or geothermal properties (2) Gross deductions allocable to oil, gas, or geothermal properties		See Form 6251 instructions
	e (1) Qualified investment income included on page 1, Form 1120S (2) Qualified investment expenses included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
<b>Investment Interest</b>	f Other items (attach schedule)		
	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S (2) Investment expenses included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	c (1) Income from "net lease property" (2) Expenses from "net lease property"		
d Excess of net long-term capital gain over net short-term capital loss from investment property		Form 4952, line 20	
<b>Foreign Taxes</b>	14 a Type of income ▶		Form 1116, Check boxes
	b Name of foreign country or U.S. possession ▶		Form 1116, Part I
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 Instructions

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.**

For calendar year 1985 or tax year beginning 1985 and ending 1985

(Complete a separate Schedule K-1 for each shareholder—See instructions)

OMB No. 1545-0130

**1985**

Shareholder's identifying number **003-26-9170**

Corporation's identifying number **02-0341825**

Shareholder's name, address, and ZIP code:

**Q B. ZA**  
**Green Land NH 03840**

Corporation's name, address, and ZIP code:

**CORKLEY Langfill Inc**  
**40. Box 1287**  
**R-Town NH 03861**

- A. Shareholder's percentage of stock ownership for tax year **20** %
- B. Internal Revenue Service Center where corporation filed its return **Andover**
- C. Tax shelter registration number (see instructions) **NA**

	(a) Distributive share items	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	<b>4598.97</b>	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
	7 Charitable contributions		See Form 1040 Instructions
	8 Expense deduction for recovery property (section 179 expense)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	9 Other deductions (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
<b>Tax Preference Items</b>	12 a. Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b. Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c. Depletion (other than oil and gas)		Form 6251, line 4i
	d (1) Gross income from oil, gas, or geothermal properties		See Form 6251 instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	e (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
f Other items (attach schedule)			
<b>Investment Interest</b>	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	(2) Investment expenses included on page 1, Form 1120S		
	c (1) Income from "net lease property"		
(2) Expenses from "net lease property"			
d Excess of net long-term capital gain over net short-term capital loss from investment property			
		Form 4952, line 20	
<b>Foreign Taxes</b>	14 a Type of income		Form 1116, Check boxes
	b Name of foreign country or U.S. possession		Form 1116, Part I
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 Instructions

For Paperwork Reduction Act Notice, see page 1 of Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1985



**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.**

For calendar year 1985 or tax year  
beginning 1985 and ending 1985  
(Complete a separate Schedule K-1 for each shareholder. See instructions.)

OMB No. 1545-0130E

**1985**

Shareholder's identifying number ▶ **531-39-9546**

Corporation's identifying number ▶ **02-0341825**

Shareholder's name, address, and ZIP code

**C. FISHER**  
**143 DENNETT**  
**KITTERY ME 03904**

Corporation's name, address, and ZIP code

**COAKLEY LANDFILL INC**  
**40. BOX 1787**  
**R-Town NH 03861**

A Shareholder's percentage of stock ownership for tax year

B Internal Revenue Service Center where corporation filed its return ▶

**ANDOVER**

C Tax shelter registration number (see instructions) ▶

**2A**

**1343** %

	(a) Distributive share items	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	<b>3065.98</b>	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	7 Charitable contributions		See Form 1040 instructions. See Shareholder's instructions for Schedule K-1 (Form 1120S).
	8 Expense deduction for recovery property (section 179 expense)		(Enter on applicable line of your return)
	9 Other deductions (attach schedule)		
<b>Tax Preference Items</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
	12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c Depletion (other than oil and gas)		Form 6251, line 4i
	d (1) Gross income from oil, gas, or geothermal properties (2) Gross deductions allocable to oil, gas, or geothermal properties		See Form 6251 instructions
	e (1) Qualified investment income included on page 1, Form 1120S (2) Qualified investment expenses included on page 1, Form 1120S f Other items (attach schedule)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
<b>Investment Interest</b>	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S (2) Investment expenses included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	c (1) Income from "net lease property" (2) Expenses from "net lease property"		
	d Excess of net long-term capital gain over net short-term capital loss from investment property		Form 4952, line 20
<b>Foreign Taxes</b>	14 a Type of income ▶		Form 1116, Check boxes
	b Name of foreign country or U.S. possession ▶		Form 1116, Part I
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 instructions

For Paperwork Reduction Act Notice, see page 1 of instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1985

**SCHEDULE K-1**
**(Form 1120S)**

 Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.**

 beginning: 1985 and ending: 1985  
(Complete a separate Schedule K-1 for each shareholder. See instructions.)

OMB No. 1545-0130

**1985**

Shareholder's identifying number ▶ 002-32-307

Corporation's identifying number ▶ 02-0341825

Shareholder's name, address, and ZIP code:

 R. Conkle  
OCTOBE Drive  
GREENLAND NH 03840

Corporation's name, address, and ZIP code:

 CONKLE Landfill Inc  
401 Box 1787  
R-Town NH 03861

- A Shareholder's percentage of stock ownership for tax year ▶ 20 %
- B Internal Revenue Service Center where corporation filed its return ▶ Andover
- C Tax shelter registration number (see instructions) ▶ NA

	(a) Distributive share items	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	4558.97	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
	7 Charitable contributions		See Form 1040 Instructions.
	8 Expense deduction for recovery property (section 179 expense)		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Other deductions (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
<b>Tax Preference Items</b>	12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c Depletion (other than oil and gas)		Form 6251, line 4i
	d (1) Gross income from oil, gas, or geothermal properties		See Form 6251 instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	e (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
f Other items (attach schedule)			
<b>Investment Interest</b>	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	(2) Investment expenses included on page 1, Form 1120S		
	c (1) Income from "net lease property"		
(2) Expenses from "net lease property"			
d Excess of net long-term capital gain over net short-term capital loss from investment property			
<b>Foreign Taxes</b>	14 a Type of income ▶		Form 4952, line 20
	b Name of foreign country or U.S. possession ▶		Form 1116, Check boxes
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 Instructions

For Paperwork Reduction Act Notice, see page 1 of Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1985

**SCHEDULE K-1**

(Form 1120S)

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.**

For calendar year 1985 or tax year

beginning

1985 and ending

19

(Complete a separate Schedule K-1 for each shareholder—See instructions)

OMB No. 1545-0043

**1985**

Shareholder's identifying number ▶ **531-34-9979**

Corporation's identifying number ▶ **02-0341825**

Shareholder's name, address, and ZIP code

**L. Johann Esson  
7190 Vonn Rd  
Seminole FLA 33542**

Corporation's name, address, and ZIP code

**CORKLE Landfill Inc  
4030x 1287  
Rt 3 South NH 03801**

A Shareholder's percentage of stock ownership for tax year

▶ **13 1/3 %**

B Internal Revenue Service Center where corporation filed its return ▶

**Andover**

C Tax shelter registration number (see instructions) ▶

**NA**

	(a) Distributive share items	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	<b>3065.98</b>	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
	7 Charitable contributions		See Form 1040 Instructions
	8 Expense deduction for recovery property (section 179 expense)		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Other deductions (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
<b>Tax Preference Items</b>	12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c Depletion (other than oil and gas)		Form 6251, line 4i
	d (1) Gross income from oil, gas, or geothermal properties		See Form 6251 instructions
	(2) Gross deductions allocable to oil, gas, or geothermal properties		
	e (1) Qualified investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Qualified investment expenses included on page 1, Form 1120S		
	f Other items (attach schedule)		
<b>Investment Interest</b>	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S		See Shareholder's Instructions for Schedule K-1 (Form 1120S)
	(2) Investment expenses included on page 1, Form 1120S		
	c (1) Income from "net lease property"		
	(2) Expenses from "net lease property"		
d Excess of net long-term capital gain over net short-term capital loss from investment property		Form 4952, line 20	
<b>Foreign Taxes</b>	14 a Type of income ▶		Form 1116, Check boxes
	b Name of foreign country or U.S. possession ▶		Form 1116, Part I
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 Instructions

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Income, Credits,  
Deductions, etc.**

For calendar year 1985 or for tax year beginning 1985 and ending 1985  
(Complete separate Schedule K-1 for each shareholder—See instructions)

OMB No. 1545-0130

**1985**

Shareholder's identifying number **005-42-5364**

Corporation's identifying number **02-0341825**

Shareholder's name, address, and ZIP code:

**G Kenick**  
**RFO #2**  
**Raymond 1H 03077**

Corporation's name, address, and ZIP code:

**CORKLE Landfill Inc**  
**401 Sox 1787**  
**R-T Smith NH 03801**

A Shareholder's percentage of stock ownership for tax year

**13 1/3 %**

B Internal Revenue Service Center where corporation filed its return

**Andover**

C Tax shelter registration number (see instructions)

**NA**

	(a) Distributive share items	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Losses) and Deductions</b>	1 Ordinary income (loss)	<b>3065.98</b>	Sch. E, Part II, col. (e) or (f)
	2 Dividends qualifying for the exclusion		Sch. B, Part II, line 4
	3 Net short-term capital gain (loss)		Sch. D, line 4, col. (f) or (g)
	4 Net long-term capital gain (loss)		Sch. D, line 12, col. (f) or (g)
	5 Net gain (loss) under section 1231 (other than due to casualty or theft)		Form 4797, line 1
	6 Other income (loss) (attach schedule)		(Enter on applicable line of your return)
<b>Credits</b>	7 Charitable contributions		See Form 1040 instructions
	8 Expense deduction for recovery property (section 179 expense)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	9 Other deductions (attach schedule)		(Enter on applicable line of your return)
<b>Tax Preference Items</b>	10 Jobs credit		Form 5884
	11 Other credits (attach schedule)		(Enter on applicable line of your return)
	12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property		Form 6251, line 4c
	b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property		Form 6251, line 4d
	c Depletion (other than oil and gas)		Form 6251, line 4k
	d (1) Gross income from oil, gas, or geothermal properties (2) Gross deductions allocable to oil, gas, or geothermal properties		See Form 6251 instructions
	e (1) Qualified investment income included on page 1, Form 1120S (2) Qualified investment expenses included on page 1, Form 1120S f Other items (attach schedule)		See Shareholder's instructions for Schedule K-1 (Form 1120S)
<b>Investment Interest</b>	13 a Interest expense on:		
	(1) Investment debts incurred before 12/17/69		Form 4952, line 1
	(2) Investment debts incurred before 9/11/75 but after 12/16/69		Form 4952, line 15
	(3) Investment debts incurred after 9/10/75		Form 4952, line 5
	b (1) Investment income included on page 1, Form 1120S (2) Investment expenses included on page 1, Form 1120S		See Shareholder's instructions for Schedule K-1 (Form 1120S)
	c (1) Income from "net lease property" (2) Expenses from "net lease property"		
	d Excess of net long-term capital gain over net short-term capital loss from investment property		Form 4952, line 20
<b>Foreign Taxes</b>	14 a Type of income		Form 1116, Check boxes
	b Name of foreign country or U.S. possession		Form 1116, Part I
	c Total gross income from sources outside the U.S. (attach schedule)		Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)		Form 1116, Part I
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Form 1116, Part III
	f Reduction in taxes available for credit (attach schedule)		Form 1116, Part III
	g Other (attach schedule)		Form 1116 instructions

For Paperwork Reduction Act Notice, see page 1 of Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1985

**Schedule K** Shareholders' Share of Income, Credits, Deductions, etc. (See Instructions)

(a) Distributive share items		(b) Total amounts	
<b>Income (Losses) and Deductions</b>			
1 Ordinary income (loss) (page 1, line 24) *	1	22,994	85
2 Dividends qualifying for the exclusion	2		
3 Net short-term capital gain (loss) (Schedule D (Form 1120S))	3		
4 Net long-term capital gain (loss) (Schedule D (Form 1120S))	4		
5 Net gain (loss) under section 1231 (other than due to casualty or theft)	5		
6 Other income (loss) (attach schedule)	6		
7 Charitable contributions	7		
8 Expense deduction for recovery property (section 179 expense) *	8		
9 Other deductions (attach schedule)	9		
<b>Credits</b>			
10 Jobs credit *	10		
11 Other credits (see instructions) *	11		
<b>Tax Preference Items</b>			
12 a Accelerated depreciation on nonrecovery real property or 15-year or 18-year real property	12a		
b Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property	12b		
c Depletion (other than oil and gas)	12c		
d (1) Gross income from oil, gas, or geothermal properties	12d(1)		
(2) Gross deductions allocable to oil, gas, or geothermal properties	12d(2)		
e (1) Qualified investment income included on page 1, Form 1120S	12e(1)		
(2) Qualified investment expenses included on page 1, Form 1120S	12e(2)		
f Other items (attach schedule)	12f		
<b>Investment Interest</b>			
13 a (1) Investment debts incurred before 12-17-69	13a(1)		
(2) Investment debts incurred before 9-11-75 but after 12-16-69	13a(2)		
(3) Investment debts incurred after 9-10-75	13a(3)		
b (1) Investment income included on page 1, Form 1120S	13b(1)		
(2) Investment expenses included on page 1, Form 1120S	13b(2)		
c (1) Income from "net lease property"	13c(1)		
(2) Expenses from "net lease property"	13c(2)		
d Excess of net long-term capital gain over net short-term capital loss from investment property	13d		
<b>Foreign Taxes</b>			
14 a Type of income			
b Name of foreign country or U.S. possession			
c Total gross income from sources outside the U.S. (attach schedule)	14c		
d Total applicable deductions and losses (attach schedule)	14d		
e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14e		
f Reduction in taxes available for credit (attach schedule)	14f		
g Other (attach schedule)	14g		
<b>Other Items</b>			
15 Total dividend distributions paid from accumulated earnings and profits contained in retained earnings (lines 23 and 24 of Schedule L)	15		
16 Total property distributions (including cash) other than dividend distributions reported on line 15	16		
17 Other items and amounts not included in lines 1 through 16 that are required to be reported separately to shareholders (attach schedule)			

\* You are not required to complete lines 1, 8, 10, and 11. Completion of these lines is optional because the amounts which would appear in column (b) appear elsewhere on Form 1120S or on other IRS forms or schedules which are attached to Form 1120S.

**Schedule L Balance Sheets**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		85,607.39		91,833.48
2 Trade notes and accounts receivable				
a Less allowance for bad debts		37,100.16		24,000.00
3 Inventories				
4 Federal and State government obligations				
5 Other current assets (attach schedule)				1,158.00
6 Loans to shareholders		3,779.17		3,779.17
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other depreciable assets	89,899.71		89,899.71	
a Less accumulated depreciation	73,495.8	11,640.13	75,163.6	11,473.35
10 Depletable assets				
a Less accumulated depletion				
11 Land (net of any amortization)		5,000.00		5,000.00
12 Intangible assets (amortizable only)				
a Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		133,027.74		105,644.20
<b>Liabilities and Shareholders' Equity</b>				
15 Accounts payable		2,855.03		
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		3,596.72		2,733.6
18 Loans from shareholders				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		28,000.00		28,000.00
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated (see instructions)				
25 Shareholders' undistributed taxable income previously taxed		26,701.37		26,701.37
26 Accumulated adjustments account		79,028.75		58,023.60
27 Other adjustments account				
28 Less cost of treasury stock		(7,154.13)		(7,154.13)
29 Total liabilities and shareholders' equity		133,027.74		105,644.20

**Schedule M Analysis of Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Adjustments Account, and Other Adjustments Account** (If Schedule L, column (d), amounts for lines 25, 26, or 27 are not the same as corresponding amounts on line 9 of Schedule M, attach a schedule explaining any differences. See instructions.)

	Shareholders undistributed taxable income previously taxed	Accumulated adjustments account	Other adjustments account
1 Balance at beginning of year	26,701.37	79,028.75	
2 Ordinary income from page 1, line 24		22,994.85	
3 Other additions			
4 Total of lines 1, 2, and 3	26,701.37		
5 Distributions other than dividend distributions		44,000.00	
6 Loss from page 1, line 24			
7 Other reductions			
8 Add lines 5, 6, and 7			
9 Balance at end of tax year—Subtract line 8 from line 4	26,701.37	58,023.60	

03/13/86 PERIOD 12

### COAKLEY LANDFILL, INC. ###  
 ----- TRIAL BALANCE -----  
 12/31/85  
 -----

PAGE 1

ACCOUNT NO	DESCRIPTION	CURRENT PERIOD DEBIT CREDIT	YEAR TO DATE BALANCE DEBIT CREDIT
00105	TRANSFERS	.00	.00
00110	CASH IN BANK CHECKING	.00	1336.79
00111	CASH IN BANK C. T. DISP.	.00	<del>272.16</del>
00112	CASH IN BANK SAVINGS	.00	.00
00113	MONEY MARKET FUND	.00	60496.89
00120	ACCOUNTS RECEIVABLE	.00	.00
00122	NOTE RECEIVABLE FIN	.00	2400.00
00124	NOTE REC R COAKLEY	.00	3779.17
00125	EMPLOYEE RECEIVABLE	.00	.00
00170	LAND	.00	5000.00
00184	EQUIPMENT	-21249.00	4748.11
00185	VEHICLES	.00	4241.60
00186	ALLOWANCE FOR DEPRECIATION	1141.22	-7482.64
00190	PREPAID INSURANCE	.00	1158.00
00201	ACCOUNTS PAYABLE	.00	105614.20
00202	N/P COAKLEY LANDFILL P/S	.00	.00
00204	N/P FIRST NATIONAL BANK	.00	.00
00205	N/P COAKLEY LANDFILL PARTNERS	.00	.00
00206	N/P FIRST NATIONAL BANK	.00	.00
00207	N/P COAKLEY CONSTRUCTION INC	.00	.00
00245	PAYROLL TAXES	.00	<del>272.16</del>
00249	ACCUMULATED BUSINESS PROFITS TAX	.00	12.74
00254	ERNA COAKLEY	2821.27	<del>164.43</del>
00255	RONALD C COAKLEY	33485.14	24732.04
00256	DEBORAH N BORZA	16742.57	12266.03
00257	NEIL COAKLEY	16742.57	11866.03
00258	PATRICIA J CASE	.00	.00
00260	CAPITAL STOCK	16742.57	12946.02
00261	SOLD 40 S TO CURF	.00	28000.00
00270	CLEARING ACCOUNT	.00	-7154.13
00301	SALES-PUMPING	-90630.69	-6287.50
00302	MAINTENANCE INCOME	.00	83926.53
00303	OTHER INCOME	.00	2400.00
00304	OTHER INCOME	.00	.00
00305	SALES OF EQUIPMENT	.00	-6000.00
00310	INTEREST INCOME	.00	-5000.00
00401	PURCHASES	-1140.24	-7360.90
00402	PURCHASES ROBERT G YOUNG	.00	1976.96
00501	GROSS WAGES D B	.00	.00
00502	SALARIES & WAGES	.00	16920.00
00503	OFFICE	.00	11147.28
00505	LEASE EXPENSE	.00	.00
00507	INTEREST	.00	14400.00
00508	TAXES-FICA	.00	.00
00509	TAXES-STATE U/I	.00	1979.37
00510	TAXES-FUTA	.00	736.22
00511	TAXES-REAL ESTATE	.00	169.60
00512	TAXES-FRANCHISE	.00	789.10
00513	TAXES-BUSINESS PROFITS	.00	120.00
00514	TAXES-LICENSES	166.43	2766.43
00516	REPAIRS	.00	55.80
			1181.90

166 413

2

6555

03/13/86 PERIOD 12

### COAKLEY LANDFILL, INC. ###  
----- TRIAL BALANCE -----  
12/31/85  
=====

PAGE 2

ACCOUNT NO	DESCRIPTION	CURRENT PERIOD DEBIT	CREDIT	YEAR TO DATE DEBIT	BALANCE CREDIT
00517	TRAVEL				
00518	AUTO EXPENSE	.00		190.93	
00519	DIESEL GASOLINE	.00		1072.64	
00520	HEAT	.00		.00	
00521	ELECTRICITY	.00		720.33	
00524	OFFICE SUPPLIES	.00		356.68	
00525	PETTY CASH	949.00		1033.08	
00526	INSURANCE	.00		.00	
00527	PROFESSIONAL FEES	.00		2890.00	
00531	STATE EQUIPMENT	1140.24		16616.79	
00532	BANK CHARGES	.00		.00	
00534	RUBBISH & CLEANING	.00		60.00	
00535	ADVERTISING	.00		.00	
00550	R & D COST	.00		.00	
00555	MISCELLANEOUS	.00		50.00	
00560	DONATIONS	.00		.00	
00570	EQUIPMENT RENTAL	.00		.00	
00575	DEPRECIATION EXPENSE	.00		.00	
00590	CLOSE NET PROFIT	-5104.22		<del>224.06</del>	16678
		.00		.00	
BALANCE		-4096.57	-4096.57	162965.35	162965.35



2	Initials	Date
Prepared By		
Approved By		

(1)

(2)

100

---

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\_\_\_\_\_

\* For 12/85 F/S. CR CASE - IN 1/86 WAS ACTUAL, IN 12/85 - GA.

# Coakley Handfull Inc

## Balances as of 12/31/86

P.T.

Balance

Accts. Receivable

"None"

Accounts Payable

\$ 60.00

Adams Philip E

Burns + Nyquist Attorneys Credit Balance Cr. \$ 35,316.90

COAKLEY L F Inc  
1-11/86

86

1/12/87

Initials	Date
Prepared By:	
Approved By:	

ACCOUNTANTS SUPPLY HOUSE NO. 7303-X

LINE No.						
1	Deposits - CC's	1-11/86	✓	110	2321-	
2	~ - Savings ~		✓	113	512996	
3	Int Income	1-11/86	✓	310		512996
4	Debit - August - ATTY FEES		✓	527	20000-	
5	Solo Pick up		✓	305		1500-
6	Ins REBAL		✓	526		112-
7	~ ~		✓	526		527-
8	From Lanna for Stamp		✓	524		22-
9	Ins REBAL		✓	526		160-
10	W/D Money MKT		✓	113		20000-
11	C/S written 1-11/86		✓	110		193393
12			✓	245	7337	
13			✓	511	81794	
14			✓	512	120-	
15			✓	514	5540	
16			✓	518	14550	
17			✓	524	6132	
18			✓	527	680-	
19	Solo Pick up Trade		✓	185		424160
20	~ ~ ~		✓	186	304160	
21	~ ~ ~ NBV		✓	305	1200-	
22						
23	Int Income 12/86		✓	113 310		34188
24	~ ~ ~		✓	30 113	34188	
25						
26						
27	Close PP Ins					1158-
28					1158-	
29	Schedule of Stockholders Equity					
30				O/G	End	End BAL
31	C Remick			1130.999	219276	911723
32	C Fisher			11310-	219276	911724
33	L Sullivan			1130.998	219276	911722
34	R Coakley			16965-	328915	1357585
35	B Bonza			16965-	328915	1367585
36	P. Case			16965-	328915	1367585
37						
38	TOTAL		✓	8472457	1644523	6827924
39						
40						

COAKLEY LANDFILL, INC.  
STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 1984

# Philip F. Adams

Public Accountants

IN NEW HAMPSHIRE AT  
110 CONGRESS STREET  
PORTSMOUTH NEW HAMPSHIRE 03801

TELEPHONE  
603-436-0906

IN MAINE AT  
ROUTE #1  
YORK, MAINE 03909

PHILIP F. ADAMS  
WILLIAM R. POWERS III

March 18, 1985

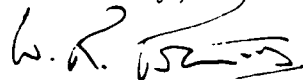
Coakley Landfill, Inc.  
480 Breakfast Hill Road  
Greenland, NH 03840

Gentlemen:

The accompanying Statement of Financial Condition of Coakley Landfill, Inc., and the related statements of income, retained earnings and changes in financial position for the year then ended have been compiled by me.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,



William R. Powers, III  
Certified Public Accountant

Coakley Landfill, Inc.  
Statement of Financial Condition  
-Comparative-

	-YEARS ENDED-		
	DEC. 31, 1984	DEC. 31, 1983	DEC. 31, 1982
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
Cash On Hand & In Banks	85,607.39	10,369.96	18,293.60
Accounts Receivable	34,601.05	34,336.11	20,386.43
Note Receivable - CLF Ptr.	2,400.00	2,400.00	2,900.00
- R. Coakley	3,779.17	3,779.17	3,779.17
Prepaid Insurance	-0-	320.00	-0-
Total Current Assets	126,387.61	51,205.24	45,359.20
<u>NON-CURRENT ASSETS:</u>			
Land	5,000.00	5,000.00	5,000.00
Equipment	8,989.71	30,761.71	30,109.36
Vehicles	-0-	31,528.00	57,541.60
Total	13,989.71	67,289.71	92,650.96
Less: Accumulated Depreciation	7,349.58	41,459.50	57,779.10
Total Non-Current Assets	6,640.13	25,830.21	34,871.86
<b>TOTAL ASSETS</b>	<u>133,027.74</u>	<u>77,035.45</u>	<u>80,231.06</u>
<u>LIABILITIES AND STOCKHOLDERS EQUITY</u>			
<u>CURRENT LIABILITIES:</u>			
Accounts Payable	2,855.03	3,067.57	12,292.70
Accrued Payroll Taxes	939.88	1,004.74	1,506.17
Accrued Business Profits Tax	2,656.84	-0-	-0-
Note Payable - FNB	-0-	-0-	13,884.95
Total Current Liabilities	6,451.75	4,072.31	27,683.82
<u>NON-CURRENT LIABILITIES:</u>			
Note Payable - FNB	-0-	-0-	-0-
<b>Total Liabilities</b>	6,451.75	4,072.31	27,683.82
<u>STOCKHOLDERS EQUITY:</u>			
Capital Stock	28,000.00	28,000.00	28,000.00
Less: Treasury Stock	(7,154.13)	(7,154.13)	(7,154.13)
Retained Earnings Per Schedule	105,730.12	52,117.27	31,701.37
Total Stockholders Equity	126,575.99	72,963.14	52,547.24
<b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>	<u>133,027.74</u>	<u>77,035.45</u>	<u>80,231.06</u>

SEE COMPILATION REPORT

Philip F. Adams - Public Accountants

Coakley Landfill, Inc.  
Schedule of Stockholders Equity  
December 31, 1984

STOCKHOLDER	BEGINNING BALANCE	NET PROFIT	DISTRIBUTIONS	ENDING BALANCE
George Remick	6,948.97	11,161.71	4,000.00	14,110.6
Carol A. Fisher	6,948.96	11,161.72	4,000.00	14,110.6
Linda Johannesson	6,948.96	11,161.71	4,000.00	14,110.6
Ronald C. Coakley	10,423.46	16,742.57	6,100.00	21,066.0
Deborah Borza	10,423.46	16,742.57	6,000.00	21,166.0
Patricia Case	10,423.46	16,742.57	6,000.00	21,166.0
Total	52,117.27	83,712.85	30,100.00	105,730.1

SEE COMPILATION REPORT

Philip F. Adams - Public Accountants

Coakley Landfill, Inc.  
Schedule of Changes In Working Capital  
December 31, 1984

	YEARS ENDED		NET
	DEC. 31, 1984	DEC. 31, 1983	CHANGE
<u>CURRENT ASSETS:</u>			
Cash On Hand & In Banks	85,607.39	10,369.96	75,237.43
Accounts Receivable	34,601.05	34,336.11	264.94
Notes Receivable	6,179.17	6,179.17	-0-
Prepaid Insurance	-0-	320.00	(320.00)
Total Current Assets	<u>126,387.61</u>	<u>51,205.24</u>	<u>75,182.37</u>
<u>CURRENT LIABILITIES:</u>			
Accounts Payable	2,855.03	3,067.57	(212.54)
Accrued Payroll Taxes	939.88	1,004.74	(64.86)
Accrued Business Profits Tax	<u>2,656.84</u>		<u>2,656.84</u>
Total Current Liabilities	<u>6,451.75</u>	<u>4,072.31</u>	<u>2,379.44</u>
Net Increase In Current Assets		75,182.37	
Net Increase In Current Liabilities		<u>(2,379.44)</u>	
Net Increase In Working Capital			<u>72,802.93</u>
<u>SOURCE AND APPLICATION OF FUNDS</u>			
<u>SOURCE OF FUNDS:</u>			
Net Profit	83,712.85		
Depreciation	4,612.58		
Decrease In Equipment - Net	<u>14,577.50</u>		
Total		102,902.93	
<u>APPLICATION OF FUNDS:</u>			
Distributions		<u>30,100.00</u>	
NET INCREASE IN WORKING CAPITAL			<u>72,802.93</u>

SEE COMPILATION REPORT

Philip F. Adams - Public Accountants



Coakley Landfill, Inc.  
Statement of Income and Expense  
-Comparative-

	YEARS ENDED		
	DEC. 31, 1984	DEC. 31, 1983	DEC. 31, 1982
<u>INCOME:</u>			
Dump Fees	181,077.29	245,884.43	326,000.53
Maintenance Income	4,800.00	4,800.00	4,800.00
Lease & Other Income	33,825.00	7,400.00	-0-
Total	219,702.29	258,084.43	330,800.53
<u>COST OF OPERATIONS:</u>			
Fill & Equipment Expense	53,825.36	87,889.17	96,023.32
Wages - Operations	19,082.61	28,088.15	38,779.36
Lease Expense	28,800.00	28,800.00	28,800.00
Equipment Maintenance	12,020.11	6,793.35	15,866.83
Fuel Expense	-0-	6,461.06	7,205.52
Total Cost of Operations	113,728.08	158,031.73	186,675.03
<u>ADMINISTRATIVE EXPENSE:</u>			
Salaries & Wages - Officers	20,670.00	19,905.00	19,020.00
Taxes - Payroll	3,900.03	4,286.42	5,340.04
- Real Estate	865.67	745.88	738.99
- Franchise	120.00	120.00	120.00
- Business Profits	6,120.16	6,731.85	8,317.00
- Licenses	2,080.49	1,573.53	1,182.85
Repairs	33.50	287.31	292.42
Utilities	1,322.57	612.04	4,019.71
Office Supplies	436.54	292.43	471.77
Insurance	5,253.00	5,155.00	5,075.40
Professional Fees	6,147.82	7,277.05	10,038.69
General Supplies	338.25	250.87	60.36
Bank Charges	-0-	60.00	-0-
Miscellaneous	-0-	-0-	212.03
Equipment Rental	-0-	-0-	277.20
Total Administrative Expense	47,288.03	47,297.38	55,166.46
Total Cost of Operation and Amortization	161,016.11	205,329.11	241,841.49
Net Profit Before Other Items	58,686.18	52,755.32	88,959.04
Interest Income	1,216.75	4.98	221.50
Gain On Equipment Sale	28,422.50	8,000.00	-0-
Interest Expense	-0-	(650.40)	(4,789.91)
Net Profit Before Depreciation	88,325.43	60,109.90	84,390.63
Allowance For Depreciation	4,612.58	9,694.00	10,859.00
NET PROFIT	83,712.85	50,415.90	73,531.63

SEE COMPILATION REPORT

Philip F. Adams - Public Accountants



# TRUCK STOPS FOR SEACOAST TRK.

Rec'd 21  
2 of 2

LIB Denny Res.

Lib Post Office

Libary Spr

Lib. W.

Lib. House Town

Lib. Club

Weather Watch Meeting

Lib's Rest

Winchburn Reside

Winchburn's

Yakov's Gift

Spr. rest Village

Winchburn

Gr. Lib. Winchburn

These are Great Bay Disposal Customers

Page 10

PORTSMOUTH ACCOUNTS - GREAT BAY DISPOSAL

1/80

1/5

Alco Transmissions  
Anchor Bldg.  
Ann Ellen Enterprises (Artisan)  
C. E. Avery  
Beaconway Store #4  
Bel Ami Beauty Salon  
Booth Fisheries  
Bournival Inc.  
Bowl-O-Rama  
Brady Ford  
Bruno & Stillman Co.  
Burger King  
Mrs. Nancy Carey 212 Miller avenue  
Carvel Ice Cream  
Charmike, Inc.  
Church of Jesus Christ of Latter Day Saints  
Cine 1/2/3/4  
Coast Guard Station  
Continental Cablevision  
Cumberland Farms  
Custom Pools  
Damart Thermalwear  
Daport Realty  
Doherty Volkswagon  
E-Z Data  
Eataliano  
Erie Scientific  
Evans Electric Supply  
Fayve Shoes  
Fedral Bldg And Post Office  
Genesis Physics Corp.  
Goss Lincoln-Mercury  
Famous Ski Togs - Great Bay Arena  
Great Bay School  
Grossman

PORTSMOUTH ACCOUNTS (con't)

GREAT BAY DISPOSAL 1/80

Grove Grocery  
Gypsum Haulage  
Hanscom's - (4)  
Happy Wheels Skate Center  
Haven School Condominium Association  
Hillcrest Trailer Park  
The Helm Corp. - Holiday Inn  
Hyder Construction  
Howard Johnson's  
Issac Dow House  
Jarvis Restaurant  
K-Mart Automotive  
Katz Warehouse Carpets  
Kentucky Fried Chicken  
Learnco  
Lums Restaurant  
McDonalds  
McLaughlin-Mayflower  
Maaco Auto Painting & Body Works  
Marianne's Shop  
Marple Associates - Marple Apts.  
Mart Plaza Car Wash  
Martin Printing  
Meadowbrook Motor Inn  
Mobil Oil Corp.  
Montgomery Wards  
Moulton Supply  
Mister Donut  
Mr. Pancake Man (2) (1 Mo Wong)  
National Guard Armoury  
Gold Bond Building Products (National Gypsum)  
New Hampshire Glass  
N.H. Technical Institute  
Northern Utilities  
Off the Wall Racquet Club  
Osco Drug  
Palmer Chenard

PORTSMOUTH ACCOUNTS (con't)

GREAT BAY DISPOSAL

1/80

3/5

Mr. Nick Pappas

The Parts Place

Patriots Park

Pebble Beach Motel

Pet Emporium

Pizza Hut Lafayette Road

Pizza Hut Woodbury Avenue

Port City Datsun

Port City Glass

Port City Motel

Portland Glass

Portsmouth Americam Legion

Portsmouth Apts.

Portsmouth Country Club

Portsmouth Herald

Portsmouth Manor

Portsmouth Produce Company

Portsmouth School Dept. (Dondero, New Franklin, Jr. High,)

Post Machinery Company

Prescott Park

Public Service (Daniel Street, Lafayette Road, Newington Station  
Schiller Station)

Ralph's Truck Sales

Red Lion Restaurant

Reed Oldsmobile

James A. Shanely Corp. (Riverbrook Apts.)

Rockingham Electric

Rockingham House

Rockingham Pipe & Supply

St. Patrick's School

S & H Precision Mfg. Co.

Sagamore Apts.

Saluan Sports

Sanel Auto Parts

Seacoast Mfg.

Seacoast Regional Counseling Center

Sherwin-Williams Paint

Skyline Inc.

PORTSMOUTH ACCOUNTS (con't)

GREAT BAY DISPOSAL

1/80

4/5

Sofspra

Sousa Islington Street

Sousa Woodbury Avenue

Star Sport Center

State Liquor Store #6

John T. Clark & Son Inc. (State Pier)

State Street Exxon

Stop & Go Grocery

Stratham Tire (ports. Store)

Strawberry Banke

Stuart Shaines Office

GTE Products Corporation Warehouse

Taccetta Chevrolet

Tire Loft, Inc.

Tire Man

Toner Pharmacy

Tortilla Flat

Two Brewers Steak House

Viking Queen

Treadwill House (Waldron Apts.)

Washburn Plumbing

Watts Fluid Power

Welders Supply

Whites Farm & Garden Center

Wiggin Tire

Woodbury Avenue Shell

Worth Development Corp.

Line Lumber

LTP Enterprises

Marcoda Per Shop

Marty's Hide-A-Way Steak House

North Hampton Airport

North Hampton Shell

Shop 'N Save

Soldati's

Village-By-the-Sea

Wellby Drug Store

## PORTSMOUTH ACCOUNTS (con't)

1/80

5/5

## GREAT BAY DISPOSAL

A &amp; P

Advent Corp.

Berkshire Builders Farragut School

Data General

Diaphragm Industries

K-Mart

Liberty Mutual Insurance Co.

McDonalds

Pic 'N Pay

Pickering Associates Whipple School

Porteous Mitchell &amp; Bruan

Seppala &amp; Aho Heritage Avenue

State Liquor Store #38

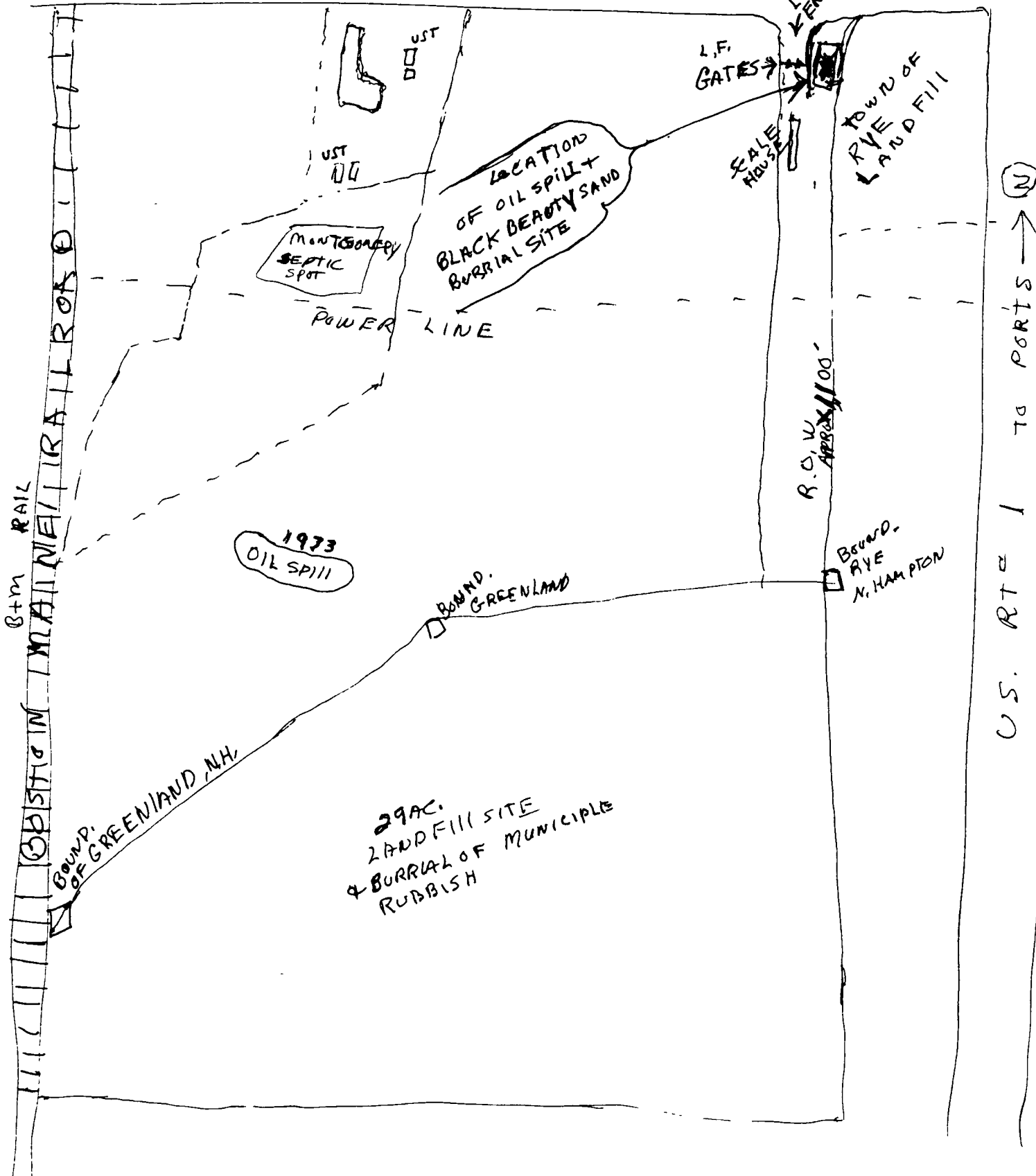
State Pier

Turner Construction @ Liberty Mutual

Yoken's



BREAKFAST HILL RD

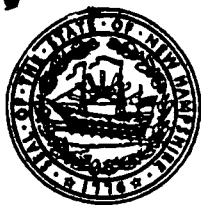


N  
U.S. RT # 1 TO PORTS

FY 1974/75 - 1981/82

	5	6	7	8	9	10	11	12
	Misc.	Newington	New Castle	Pease	No. Hampton	Portsmouth	Totals	(tons)
1	FY 74/75	1792	720	3702	1970	18709	26893	
2								
3	FY 75/76	1945	794	3769	2104	21634	30246	
4								
5	FY 76/77	2198	769	3649	1481	22403	30500	
6								
7	FY 77/78	3124	1140	4160	1349	22854	32627	
8								
9	FY 78/79	4132	824	4042	1836	25130	35964	
10								
11	FY 79/80	3448	1376	3631	1206	32109	41770	
12								
13	FY 80/81	1541	787	3705	1822	23294	31149	
14								
15	FY 81/82	12	1	713	3949	1995	21648	28318
16								
17								
18								
19		12	18181	7123	30607	137163	187781	257467
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Question  
# 23-J



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND WELFARE  
DIVISION OF PUBLIC HEALTH SERVICES

Edgar J. Helms, Jr.  
Commissioner  
Department of Health and Welfare

Maynard H. Mires, M.D., M.P.H.  
Director  
Division of Public Health Services

Health & Welfare Bldg.  
Hazen Drive  
Concord, NH 03301  
Tel. (603) 271-4501

October 22, 1980

Walter F. Shivik, P.E.  
RFD #1  
South Hampton, NH  
Via Amesbury, MA 01913

Dear Mr. Shivik:

The oil-soaked debris which was being stored temporarily on property owned by Ronald Coakly in Greenland, NH has been landfilled at this same property in a manner that is acceptable to the Bureau of Solid Waste Management. This landfilling process constitutes final disposal for the oily debris resulting from the cleanup in the aftermath of the 1979 "New Concord" spill.

Sincerely,

Thomas L. Sweeney, Chief  
Bureau of Solid Waste Management

cc: Ronald Coakley,  
Greenland, NH

AGREEMENT

between

HEIRS OF  
THE ESTATE OF PATRICK J. COAKLEY

and

CLEAN WATER, INC.

August 8, 1973

**BOYNTON, WALDRON, DILL,  
AND AESCHLIMAN  
ATTORNEYS AT LAW  
70 COURT STREET  
PORTSMOUTH, NEW HAMPSHIRE**

# CLEAN WATER, INCORPORATED

P. O. BOX 1002  
COURT HOUSE SQUARE

*Toms River, New Jersey*

08753

201 341.3600  
24 HOURS

August 10, 1973

Estate of Patrick J. Coakley  
480 Breakfast Hill Road  
Greenland, N. H. 03846

Dear Sir:-

As per instructions from our representative,  
Mr. Robert Boulton, enclosed herewith is check #3061  
in the amount of \$500.00 which is the amount agreed  
upon for 70 truckloads as per contract.

Very truly yours,

CLEAN WATER, INC.

*M. Mahoney*  
(Mrs.) M. Mahoney  
Office Manager

MM:m  
Enc.



6. Upon the completion of all burning, Clean Water agrees to return the gravel bank to its condition existing prior to the beginning of burning.

7. Clean Water agrees to maintain a water pump truck at the site at all times during the burning for the purpose of fire control.

WITNESS our hands and seals the day and year set forth above to this and another instrument of like tenor.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Heirs of Patrick J. Coakley

CLEAN WATER, INC.

By: \_\_\_\_\_

AGREEMENT made this 8th day of August by and between the undersigned Heirs of the ESTATE OF PATRICK J. COAKLEY and CLEAN WATER, INC. of Toms River, New Jersey.

W I T N E S S E T H :

WHEREAS, Clean Water wishes to burn certain oil-soaked flammable materials upon property owned by the Heirs, and

WHEREAS, the Heirs are willing that Clean Water burn the same provided Clean Water will pay for same and protect the property of the Heirs during such burning.

NOW, THEREFORE, the above parties do hereby agree:

1. That for a period of sixty (60) days from the date of this instrument, Clean Water may burn said materials which it has collected from a recent oil spill in the Piscataqua River in the Coakley gravel bank in Greenland, New Hampshire.

2. For the above use of said gravel bank, Clean Water agrees to pay Five Hundred (\$500) Dollars and if this agreement is extended beyond sixty (60) days, pay an additional amount to be determined by the parties in such event.

3. The number of truck loads to be burned shall be limited to seventy (70) loads.

4. Clean Water may dump the loads which shall be in plastic bags and for a period of twenty-four hours may open said bags to allow them to dry out, but at the end of said twenty-four hour period, Clean Water will burn same.

5. Before beginning any day's burning, Clean Water shall clear with the Greenland Fire Department to determine that the weather conditions for that day are acceptable for burning.



6. Upon the completion of all burning, Clean Water agrees to return the gravel bank to its condition existing prior to the beginning of burning.

7. Clean Water agrees to maintain a water pump truck at the site at all times during the burning for the purpose of fire control.

WITNESS our hands and seals the day and year set forth above to this and another instrument of like tenor.

Anna M. Coakley

Patrick J. Coakley

Deborah T. Bonga

Gerald C. Coakley

Neil H. Coakley  
Heirs of Patrick J. Coakley

CLEAN WATER, INC.

By: Robert Boulton



# CITY OF PORTSMOUTH

City Hall, 126 Daniel Street  
Portsmouth, New Hampshire 03801  
(603) 431-2000. ext 202

Calvin A. Canney  
City Manager

April 25, 1984

Ronald C. Coakley, President  
Coakley Landfill, Inc.  
480 Breakfast Hill Road  
Greenland, N.H. 03840

Dear Ron:

This will acknowledge your letter of April 12th concerning your desire for us to stop using your facility for the disposition of ash from the Portsmouth Refuse-to-Energy Facility. I have been in touch with Leo LaRochelle, the engineer from Consumat, and advised them that as soon as they have received the notices on a landfill for the expanded facility, I would like to switch operations from your landfill to the new location. I would expect this to happen sometime in the next couple of weeks, however, until that time, I do not see where I have any choice except to continue to use the present location.

I understand the complications this may present to you, however, it does not seem to me that the next two months are going to be critical one way or the other as long as we are making positive steps to rectify the problem. I will keep you informed on this matter.

Sincerely,

*Calvin A. Canney*

Calvin A. Canney  
City Manager

*Never give me a call.*  
*Cal*

cc: Robert Sullivan, City Attorney

1 RECEIVED APR 30 1984

Coakley Landfill, Inc.  
480 Breakfast Hill Road  
Greenland, N. H. 03840

April 12, 1984

Calvin A. Canney, City Manager  
City Hall  
126 Daniel Street  
Portsmouth, N. H. 03801

Dear Cal;


We are writing to request the City of Portsmouth's permission to terminate our obligations under April 3, 1983 Ash Disposal Contract effective as soon as possible and surely no later than May 1, 1984. Your City and our Corporation undoubtedly share a similar concern over the State's discovery of a potential pollution problem at the North Hampton Landfill. Until this matter is corrected, therefore, Coakley Landfill, Inc. would like to close the landfill.

As we read the agreement we require your office's agreement to terminate our obligation to the City so that we can close our gates. Kindly make alternative arrangements for your ash disposal and inform us that we are no longer under obligation to accept the ash.

We believe that the landfill's closure will be an important step toward a total resolution of the suspected problem.

Thank you for your assistance and we look forward to hearing from you.

Sincerely,

  
Ronald C. Coakley, Pres.  
Coakley Landfill, Inc.

RECEIVED MAY 03 1984

Coakley Landfill Inc.  
P.O. Box 190  
Greenland, NH 03840

May 2, 1984

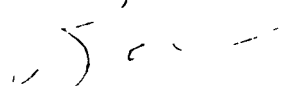
Mr. Calvin A. Canney, City Manager  
City of Portsmouth, NH  
City Hall, 126 Daniel St.  
Portsmouth, NH 03801

Dear Cal,

In reference to your letter dated April 25, 1984, it is imperative that the City of Portsmouth locate another depository site for ashes, as soon as possible.

Thank you for your time and consideration.

Sincerely,



R.C. Coakley, President  
Coakley Landfill Inc.

cc: Kevin Devine, Attorney  
RCC/mer

AGREEMENT

Between

ESTATE OF PATRICK J. COAKLEY

and

MONTGOMERY WARD

September 21, 1973

**BOYNTON, WALDRON, DILL,  
AND AESCHLIMAN  
ATTORNEYS AT LAW  
70 COURT STREET  
PORTSMOUTH, NEW HAMPSHIRE**

Address correspondence regarding this remittance  
to MONTGOMERY WARD, Regional Accounts Payable Dept

BALTIMORE, MD

Refer to  
check no. and prefix

BR 19/1

DATE	INV NO	STORE	DEPT	AMOUNT	CREDITS	DEBITS	DISCOUNT	AMOUNT
------	--------	-------	------	--------	---------	--------	----------	--------

j1 Oct. 10, 1973

10-3

Prop

800.00

net

800.00

10-2-10-5 @ 4 days 200.00 200.00  
per day

DETACH THIS STATEMENT BEFORE DEPOSITING THIS DRAFT

FURNISH OR SHIP TO  
MONTGOMERY WARD  
AT

Newington, New Hampshire

LOCATION NO. 2269 MARK FOR

ORDER GIVEN TO

Mr. Ronald C. Coakley  
Breakfast Hill Road  
Greenland, New Hampshire 03840

**PURCHASE ORDER**

PRINT ORDER NUMBER ON EACH PACKAGE, B/L, INVOICE AND PACKING SLIP.

DATE TO SHIP

ORDER NO.

DEPT. NO.

122160

SHIP VIA

DATE OF ORDER

October 1, 1973

SHIPPING WEIGHT

TERMS

F.O.B.

CHARGE ACCT. NO.

734-05

CREDIT ACCT NO

AUTH. NO.

1-2456

SEND INVOICE WITH SHIPPING EVIDENCE TO:

**MONTGOMERY WARD**

AT: P. O. Box 1235

Baltimore, Maryland 21203

FOLD ON THIS LINE AND MAIL IN WINDOW ENVELOPE

QUANTITY AND UNIT	WARDS NO.	DESCRIPTION OF ITEM OR WORK	UNIT COST	TOTAL COS
		This order covers the agreement entered into	\$200.00 per day	
		with you dated September 25, 1973 for Sewerage		
		Disposal at the rate of \$200.00 per day, based		
		on a five (5) day week. It is understood that		
		no charge will be made for Saturdays or Sundays.		
		PERIOD COVERED: September 25th through		
		November 26, 1973.		

IF SHIPPING DATE CANNOT BE MET NOTIFY INDIVIDUAL PLACING ORDER AS NOTED BELOW.  
RENDER ORIGINAL INVOICE WITH SHIPPING EVIDENCE TO OFFICE NOTED ABOVE. (ATTACH WAIVERS OF LIEN WHERE APPLICABLE.)

**THIS ORDER IS SUBJECT TO CONDITIONS ON REVERSE SIDE**

**TERMS AND CASH DISCOUNTS AS AGREED**

**FOLLOWING THESE INSTRUCTIONS ASSURES PROMPT PAYMENT OF YOUR INVOICE**

1. MAIL SHIPPING EVIDENCE (B/L, Exp. or Truck receipt) WITH INVOICE to our store shown on reverse side, except as otherwise directed. If individual shipping evidence is not available because shipments were consolidated, indicate on each invoice that the shipment was consolidated and the point to which shipment was sent. If the express company furnishes a waybill number instead of an express receipt, indicate on the invoice the waybill number and date of shipment. Failure to support invoice with shipping evidence will delay payment of invoice. Cash discount will be computed and taken as of date merchandise is received.
2. FOR EACH SHIPMENT MAKE SEPARATE INVOICE showing terms, destination, routing, and order number or numbers.
3. SHOW ALL TRANSPORTATION ALLOWANCES as a deduction on the face of each invoice.
4. ON EACH INVOICE AND B/L, EXP. OR TRUCK RECEIPT show Order Numbers, Wards Dept. No., Pkg. Nos. and exact shipping weights.
5. IF YOU CANNOT SHIP ON DATE SPECIFIED, notify Wards' Buyer at once.
6. BE SURE EACH SHIPMENT IS ADDRESSED TO THE EXACT DESTINATION SHOWN ON THIS ORDER.
7. ON EACH CASE OR PACKAGE show contents and order numbers.
8. DO NOT INSURE PARCEL POST except as required in our routing instructions or as specified on this order. DO NOT INSURE ANY WATER SHIPMENTS.
9. MENTION ORDER NUMBER in all correspondence.
10. DO NOT OBTAIN MAILING RECEIPTS FOR PARCEL POST SHIPMENTS unless required in our routing instructions.

**WORK TO BE COMPLETED:**

Total Price \$ \_\_\_\_\_

Date \_\_\_\_\_

**MONTGOMERY WARD & CO., Incorporated**

Order Placed By *J. Y. Agius*, Manager

TITLE *Regional Engineerin*

AT *Baltimore, Maryland*



# MONTGOMERY WARD

*Regional Office* 1000 S. Monroe St., Baltimore, Maryland 21232 • Telephone 837-6000

December 10, 1973

P. J. Coakley  
Breakfast Hill Road  
Greenland, New Hampshire 03840

Dear Mr. Coakley:

Re: Newington, New Hampshire  
Retail Store  
Sewage Waste Removal


Attached is the copy of your ledger, listing charges and payments for our Company in connection with the removal of sewage waste from the above referenced project.

To date we have received and released for payment the following:

Sept. 25 - 28	\$ 800.00
Oct. 8 - 12	1,000.00
Oct. 29 - Nov. 2	1,000.00
Nov. 5 - 9	1,000.00
Nov. 19 - 23	1,000.00
Nov. 12 - 16	1,000.00
Total	<u>\$5,800.00</u>

Since we can only make payments on invoices, not ledger sheets, please forward an invoice to this office, for any payments still due, designating the month and date of each removal, and the payment will be handled.

Very truly yours,

  
J. V. Agius, Manager  
Regional Engineering

JVA/ku



# Montgomery Ward

Purchase Order  
122160

Letter

From

P. J. COAKLEY, LAND FILL  
Breakfast Hill Road  
Greenland, NH 03840

Charges

On A/c

Bal. Due

9-20	Services Rendered 25-28 <sup>th</sup>	800.00		800.00
10-1-5	" " 5 days @ 200.00/day	1000.00		1800.00
10-6	Received on a/c		800.00	1000.00
10-8-12	Services Rendered 5 days @ 200.00	1000.00		2000.00
10-15-19	" " 15 <sup>th</sup> thru 19 <sup>th</sup> @ 200.00/day	1000.00		3000.00
10-22-26	" " 22 <sup>nd</sup> thru 26 <sup>th</sup> @ 200.00/day	1000.00		4000.00
10-29-11-2	" " 29 <sup>th</sup> thru 2 <sup>nd</sup> @ 200.00/day	1000.00		5000.00
11-5-11-9	" " 5 <sup>th</sup> thru 9 <sup>th</sup> @ 200.00/day	1000.00		6000.00
11-12-13	Rec'd on A/c		1000.00	5000.00
11-12-11-16	Services Rendered 5 days @ 200.00/day	1000.00		6000.00
11-19-23	" " " " " "	1000.00		7000.00
11-26	" " " " " " last day of contract	200.00		7200.00
12-3	Bill. Rendered			7200.00
	P.O. # 122160			

25<sup>th</sup> REC. J.V.O.

AGREEMENT made this ~~21st~~ day of September 1973 by and between  
the ESTATE OF PATRICK J. COAKLEY and MONTGOMERY WARD.

W I T N E S S E T H :

WHEREAS, Montgomery Ward wishes to dispose of certain sewerage and  
waste materials upon property owned by the Estate, and

WHEREAS, the Estate is willing that Montgomery Ward so dispose the  
same provided Montgomery Ward will rent said disposal area and pay for the  
coverage and burial of same.

NOW, THEREFORE, the above parties do hereby agree:

1. That for a period of forty-five (45) <sup>with Mon thru Fri</sup> days from the date of this  
instrument, Montgomery Ward will rent a section to be determined in the Coakley  
gravel bank in Greenland, New Hampshire, and will deliver to said site no more  
than 5000 gallons of waste materials which the Estate will dry out and cover.

2. For the above rental of said gravel bank and said coverage,  
Montgomery Ward agrees to pay Two Hundred (\$200) Dollars per day or a total  
payment of \$9,000 and if this agreement is extended beyond forty-five (45)  
days, pay an additional amount to be determined by the parties in such event.

3. Montgomery Ward agrees that its delivery trucks shall deposit  
their loads over a spread out area in order that the best drying and drainage  
effect may be accomplished.

4. The Estate reserves the right and privilege to cancel this  
agreement forthwith upon objection by any governmental unit, in which event,  
the total payment set forth above, shall be reduced pro rata to the number of  
days waste disposal has actually taken place.

WITNESS our hands and seals the day and year set forth above to this  
and another instrument of like tenor.

ESTATE OF PATRICK J. COAKLEY

By: Donald C. Coakley  
Administrator

MONTGOMERY WARD

By: Joseph V. Agius  
Regional Engineering Mgr.

Montgomery Ward & Co.  
Newington Plaza  
Newington, New Hampshire

Gentlemen:

The undersigned estate does hereby agree to accept up to 5000 gallons of sewerage daily for a period of 45 days in the Cookley Pit, so-called, off Breakfast Hill Road in Greenland New Hampshire, and further agrees to cover and dispose of same in accordance with applicable regulations of State and Town.

Weather conditions permitting, the undersigned estate agrees that this acceptance may be extended for an additional 45 days at your request.

Very truly yours,

ESTATE OF PATRICK J. COOLEY

By: *Donald C. Cooley*  
Administrator



October 1, 1973

Mr. Ronald C. Coakley  
Breakfast Hill Road  
Greenland, New Hampshire 03840

Re: Newington, New Hampshire  
Sewerage Agreement

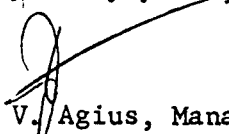
Dear Ron:

It was a pleasure meeting with you a week ago today and I promised at that time that I would send you a letter of confirmation concerning the agreement we signed that day.

I hope that the arrangement is working out satisfactorily and we are not overburdening the sanitary sewerage disposal site.

All invoices for the use of your disposal area should be sent to Baltimore at the address shown on this letter and for control purposes, I am attaching a Purchase Order so that your billings can be processed. Please sign all copies on the reverse side, retain the original white copy, and return the remaining copies to me.

Very truly yours,

  
J. V. Agius, Manager  
Regional Engineering

Attachment

cc: Messrs. D. A. Hawkes  
W. E. Montgomery  
Mrs. K. Upchurch

Montgomery Ward & Co.  
Newington Plaza  
Newington, New Hampshire

Gentlemen:

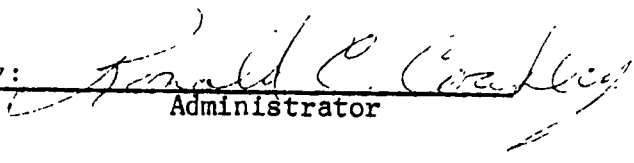
The undersigned estate does hereby agree to accept up to 5000 gallons of sewerage daily for a period of 45 days in the Coakley Pit, so-called, off Breakfast Hill Road in Greenland, New Hampshire, and further agrees to cover and dispose of same in accordance with applicable regulations of State and Town.

Weather conditions permitting, the undersigned estate agrees that this acceptance may be extended for an additional 45 days at your request.

Very truly yours,

ESTATE OF PATRICK J. COAKLEY

By:

  
Administrator

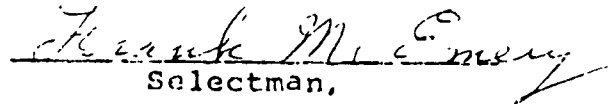
Town Offices  
Greenland, N.H.

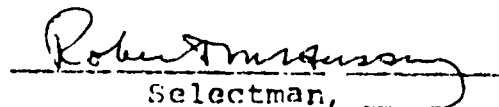
September 20, 1973

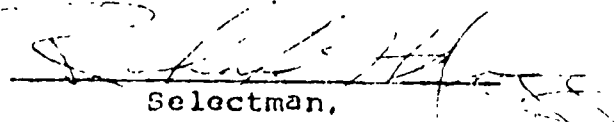
Montgomery Ward & Co  
Newington Plaza  
Newington, New Hampshire

Gentlemen:

The undersigned members of the Board of Selectmen of the Town of Greenland, New Hampshire, hereby grant to Montgomery Ward & Co permission to deposit a maximum of Five Thousand (5,000) gallons of sewage daily for a period of ninety (90) days in Coakley Pit located on Breakfast Hill Road in Greenland, said deposits to be made in accordance with all applicable State laws or Town ordinances.

  
Selectman,  
Town of Greenland

  
Selectman,  
Town of Greenland

  
Selectman,  
Town of Greenland